

NAVAL MATERIAL COMMAND WASHINGTON D C F/G 15/5
ACQUISITION MANAGEMENT CONTRACTOR COST DATA REPORTING (CCDR) SY--ETC(U)
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NAVAL MATERIAL COMMAND PAMPHLET
 ARMY MATERIEL COMMAND PAMPHLET
 AIR FORCE LOGISTICS COMMAND PAMPHLET
 AIR FORCE SYSTEMS COMMAND PAMPHLET

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LEVEL



ACQUISITION MANAGEMENT

CONTRACTOR COST DATA REPORTING (CCDR) SYSTEM.

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DEPARTMENTS OF THE

NAVY, ARMY AND AIR FORCE

5 November 1973

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DEPARTMENT OF THE NAVY
HEADQUARTERS NAVAL MATERIAL COMMAND
WASHINGTON, D.C. 20360

IN REPLY REFER TO

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Ser 3136

12 JAN 1981

From: Chief of Naval Material
To: Administrator, Defense Technical Information Center

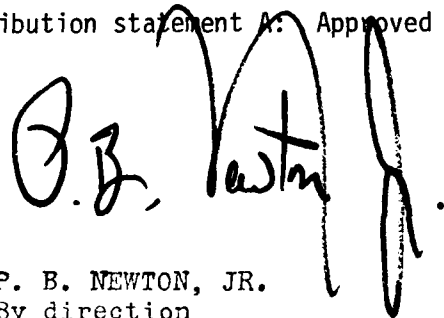
Subj: Request for Naval Material Command pamphlet

Ref: (a) DLA ltr DTIC-DDA-1 80-2550 of 2 Dec 80

Encl: (1) NAVMAT P-5241 (2 copies)

1. As requested by reference (a), two copies of NAVMAT P-5241, enclosure (1), entitled, "Acquisition Management Contractor Cost Data Reporting (CCDR) System, 5 November 1973 are forwarded for inclusion in the Defense Technical Information Center technical report collection.

2. The pamphlet has been assigned distribution statement A: Approved for public release; distribution unlimited.


P. B. NEWTON, JR.
By direction



OFFICE OF THE SECRETARY OF DEFENSE
WASHINGTON, D.C. 20301

24 October 1973

MEMORANDUM FOR JOINT LOGISTICS COMMANDERS

SUBJECT: Contractor Cost Data Reporting (CCDR)

Continual improvement in the ability of the Department of Defense (DOD) to develop and use valid cost estimates is a major management objective of the Secretary of Defense. The importance of this goal is recognized during the decision process on major acquisitions by inclusion of the requirement that acquisition cost be considered a program parameter equal in significance to weapon system performance objectives.

It is imperative that priority be given to improving the DOD cost estimating capability. This is contingent in large measure upon the availability of data necessary to develop reliable cost estimates. The Defense Blue Ribbon Panel Report recognized this point in July 1970 by stating that "the extent of availability of such (cost) data in usable form is a limiting factor on the potential accuracy of cost predictions."

↙ To maximize effective utilization of data sources, the Contractor Cost Data Reporting (CCDR) system has been developed to provide the primary data base for use in most cost estimating efforts, including procurement management activities involved with monitorship of contractor progress related to cost. The main thrust of CCDR is to assist all DOD Components in (1) preparing cost estimates for major system acquisitions reviewed by the Defense Systems Acquisition Review Council (DSARC) at each program decision milestone, (2) developing independent Government cost estimates in support of cost and price analyses and contract negotiations, and (3) tracking contractor's negotiated cost. CCDR represents a significant improvement over previous cost reporting systems because it will support all DOD functional elements involved in the acquisition process. ↘

For independent cost estimating requirements of the Office of the Secretary of Defense and the Military Departments, CCDR will be used primarily to prepare parametric cost estimates. The parametric estimating approach does not rely on a detailed description of the inputs to the system, but rather considers system output characteristics, such as speed, thrust, etc. Historical defense system cost experience is used to develop relationships between such output characteristics and system costs. These empirical relationships are then used to project costs of a new system. CCDR is a particularly important tool where procurement management functions are involved for several reasons. The CCDR format will be used as a direct contractor input with the majority of major contract pricing proposals. By use of the standard definitions and common data base of CCDR, it will be possible to evaluate contractor performance consistent with proposal data both in terms of a contractor's own performance or proposed activity and against the activity of other contractors. This is especially true in the area of overhead costs which now account for over half of contract costs. The standard CCDR formats will also provide for uniformity in contractor reporting by requiring one report for different agencies procuring major weapon systems. Unlike past cost reporting systems, certain features of CCDR are adaptable to requirements for management of programs. CCDR provides a basis for assessment of a contractor's overhead cost status during the progress of a contract in context of the overall incurrence posture rather than just expressed as a non-specific rate of some base. Also, CCDR includes

provisions for obtaining a contractor's estimate for effort involved not only with a particular contract, but with his portion of a total program. This is the only source for such data which are of principal importance in developing an independent cost estimate for total program costs.

The foregoing discussion highlights only a few of the reasons why CCDR will help the DOD upgrade its cost estimating posture. One key point should be remembered in the implementation of any DOD data reporting requirement. This is the DOD policy that data requirements on defense system acquisitions be limited only to information which affords essential management visibility. This includes the need for contractor data for cost estimating purposes. The CCDR review procedures established in DOD Instruction 7000.11, "Contractor Cost Data Reporting (CCDR)," shall be strictly adhered to in the determination of CCDR requirements to be placed on contracts. It is mandatory in the implementation of CCDR that all reviews insure submission of contractor data only to the detail necessary to satisfy specified needs.

Terence E. McClary

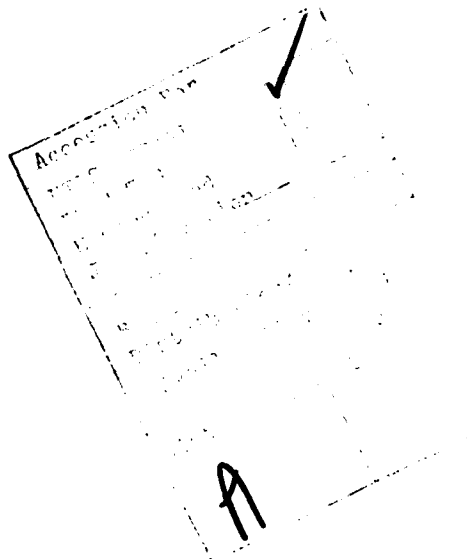
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Assistant Secretary of Defense
(Comptroller)

Arthur I. Mendolia

Arthur I. Mendolia
Assistant Secretary of Defense
(Installations & Logistics)

Leonard Sullivan, Jr.

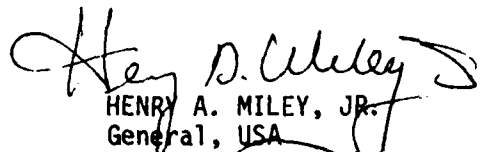
Leonard Sullivan, Jr.
Director of Defense Program
Analysis and Evaluation

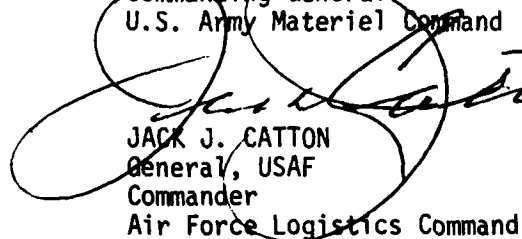


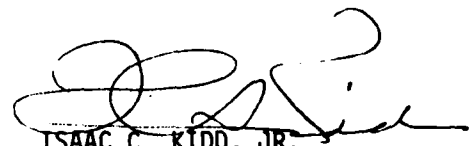
FOREWORD


Contractor Cost Data Reporting provides uniform procedures for collecting contractor cost and related data needed to satisfy cost estimating data requirements of the DOD components responsible for acquisition and logistic support of defense materiel items. Through the use of standard definitions, a uniform reporting structure, and a cost data exchange system, the data collected will establish a common data base for cost estimating within the Department of Defense.

These procedures are effective immediately. Implementing instructions will be issued to cover specific details consistent with the basic provisions of this document.


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Date: 3 October 1973

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NAVMAT P-5241
AMCP 715-8
AFLCP/AFSCP 800-15

5 November 1973

Acquisition Management

CONTRACTOR COST DATA REPORTING (CCDR)

This pamphlet provides uniform procedures which have been approved by NMC/AMC/AFLC/AFSC commanders for use in implementing and administering the Contractor Cost Data Reporting (CCDR) system. Users of this pamphlet are encouraged to submit recommendations for refined procedures, through command channels, to appropriate Offices of Primary Responsibility within their respective command headquarters.

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CHAPTER 1

INTRODUCTION

1-1. Purpose of the System.

a. *Uniform Procedures.* The system provides uniform procedures for collecting contractor cost and related data on defense materiel items in accordance with standard definitions, against a uniform reporting structure, and integrated with other defense management control systems. This document provides uniform guidance for the implementation of the system consistent with the policies of DOD Instruction 7000.11, "Contractor Cost Data Reporting (CCDR)". Contents were developed jointly by AMC, NMC, AFSC, and AFLC and reviewed by representatives of the OSD Cost Analysis Improvement Group (CAIG).

b. *Implementation.* Uniform implementation of CCDR consistent with the procedures described herein will establish a common data base available for use in cost estimating.

1-2. Background.

a. *Concept.* It is recognized that cost estimating functions improve as the amount of accurate, historical cost data increases and becomes available to cost estimating activities. One direct method of expanding the cost data base of any one DOD component is to make available to it the cost data being collected by other components. To make this interchange possible, data must be collected against a common data base and uniform reporting structure.

b. *Common Data Base.* For the purpose of cost estimating, common data base is defined as the financial, cost and cost-related technical performance data having the same definitions throughout DOD for the development, acquisition and logistic support of defense materiel items. This document provides contractor cost data element definitions in Chapter 4. The definitions listed in MIL-STD-881, Work Breakdown Structures for Defense Materiel Items, are the standard definitions to be used for Work Breakdown Structures (WBS) application to a contract.

c. *Uniform Reporting Structure.* When a WBS is required for contractor application, the Contract WBS (CWBS) constructed in accordance with the criteria of MIL-STD-881 will be used as the single WBS against which contractor cost and cost-related data for program management and cost estimating purposes will be reported. Where the project summary WBS for a specific defense materiel item requires the selection of WBS elements not included in MIL-STD-881, such WBS elements must be defined and must fit the generalized definition of WBS elements at the applicable level for that category of defense materiel item. Further, the CWBS breakdown of the project summary WBS must provide a logical shredout of those defined items in accordance with the criteria contained in MIL-STD-881.

d. *Interrelationship.* For contracts requiring WBS application, WBS elements specified for CCDR will be identical with the corresponding WBS elements included in the Cost Performance Reports under DODI 7000.10 for common WBS levels. Both reports will conform with Military Standard 881 and the applicable WBSs will be consistent with one another. WBS elements below level 3 may be designated for CCDR because of complexity, criticality or special interest. However, such elements will conform with the WBS to be placed on contract so that cost data can be generated without special accounting requirements.

1-3. Reporting Requirements.

a. *Reports.* The data elements which produce the common data base are generated by four reports:

Cost Data Summary Report	DD Form 1921
Functional Cost-Hour Report	DD Form 1921-1
Progress Curve Report	DD Form 1921-2
Plant-Wide Data Report	DD Form 1921-3

The reports have been structured to satisfy the data needs of many diverse cost estimating and procurement activities. Thus, for any specific cost estimating application, sufficient data elements are provided to produce data at the desired level, although the data may not be summarized precisely at that level. This was so designed in order to support standardization and generalized application.

b. *Contract Categories.* Reporting requirements are differentiated in accordance with the following contract categories:

(1) Category I - Major contracts for Prototypes in Advanced Development, Full-Scale Development, and Production, within programs which are estimated in the Five Year Defense Program to require (a) a cumulative financing for Research, Development, Test and Evaluation in excess of \$50 million, or (b) a cumulative production investment in excess of \$200 million. Subcontracts associated with prime contracts in this category as selected by the DOD component. Cost data on Category I contracts may be reported against all four reporting requirements listed above.

(2) Category II - Contracts for defense materiel items not satisfying the above program criteria but selected by the DOD component for cost data reporting because of complexity, criticality, future procurement plans and contract value. These may include contracts within programs meeting the Category I criteria, above. Generally, data will not be required on contracts in this category of less than \$2 million. Cost data on Category II contracts normally will be required only on Functional Cost-Hour, and Progress Curve Reports, but may be obtained on the Cost Data Summary Report at the discretion of the DOD contracting component.

c. *Reporting Frequency.* Policy for reporting frequency is consistent with DOD Instruction 7000.11. Reports shall be submitted in accordance with the frequency established in the CCDR Plan as supplemented by the following additional guidance.

(1) Following delivery of the last prime item, a report marked PRELIMINARY FINAL REPORT will be submitted as of the end of the month in which that item was delivered and accepted. In addition:

(a) For all cost plus fixed fee contracts, reports marked FINAL REPORT will be submitted when cumulative costs incurred have reached 98% of the estimate at completion. However, when subsequent contract modifications exceed \$10 million or 5% of the contract value (whichever is larger) as of the last report submitted, reporting will be continued as described above.

(b) For all incentive contracts (CPIF, FPI) under which items are being delivered, reports marked FINAL REPORT will be submitted at the end of the month during which the final price revision is signed by the contractor and government.

1-4. Revisions and Additions to this Document.

a. *Changes.* Persons using these procedures are encouraged to submit suggestions for improvements to appropriate materiel command Office of Primary Responsibility (OPR) identified in Figure 1-1. When proposed revisions are coordinated and jointly approved they should be forwarded to the Chairman, OSD Cost Analysis Improvement Group, c/o Director of Defense Program Analysis and Evaluation (DDPA&E), Washington, D.C. 20301, for review prior to publication.

OFFICES OF PRIMARY RESPONSIBILITY (OPRs)

Naval Material Command (NMC)
Deputy Chief of Naval Material (Procurement and Production)/NAVMAT-02
Washington, D.C. 20360

Army Materiel Command (AMC)
Comptroller/AMCCP
5001 Eisenhower Avenue
Alexandria, VA 22304

Air Force Logistics Command (AFLC)
Comptroller/AC
Wright-Patterson AFB, OH 45433

Air Force Systems Command (AFSC)
Comptroller/AC
Andrews AFB, Washington, D.C. 20334

FIGURE 1-1

CHAPTER 2

JOINT IMPLEMENTATION

2-1. **General Information.** This chapter explains the functions, responsibilities and procedures for implementation of CCDR within the military departments and the procedures by which common cost data may be exchanged.

2-2. **Functions.** Several terms are used with respect to various activities responsible for CCDR implementation. When applied to specific efforts these terms are intended to describe functions rather than organizations. Each command may assign different designations consistent with internal operations to accomplish responsibilities associated with these terms.

a. *Major Commands.* The overall responsibility for implementation of CCDR is assigned to the major command headquarters responsible for the acquisition or logistic support of defense materiel items; for example, AMC, NMC, AFSC, or AFLC. A specific responsibility is the preparation of the CCDR Plan (paragraph 2-4) for review in accordance with DOD policy. The CCDR Plan should show the designation of specific report requirements and their frequency against the specified reporting elements. When reporting elements are elements of the WBS, plan approval responsibility includes verification of the WBS in conformance with MIL-STD-881 and assurance that the level of detail and reporting frequencies imposed produce data which can be realistically utilized.

b. *Procuring Activity.* This term usually identifies the subordinate command where the procuring office is located. It includes the program management office and related functional support offices as well as procurement offices; for example, AMC/MICOM, NMC/NAVAIRSYSCOM, AFSC/ASD and AFLC/OCAMA. The procuring activity is responsible for initiation of the proposed CCDR Plan for implementation of CCDR against a specific program and its related contracts.

c. *Focal Points.* The headquarters of major commands will establish focal points to serve as points of contact for cost data exchange. Focal points will manage the cost data library for their commands and insure that information with respect to CCDR as applied to contracts by other commands is available to appropriate procuring activities. They shall be responsible for assuring that all requested Category I reports are forwarded to the Chairman, OSD Cost Analysis Improvement Group and other requesting organizations. They shall also be responsible for assuring the forwarding of all Category II reports upon request.

2-3. **Implementing Actions.** Individual commands will issue internal instructions to perform the functions and fulfill the responsibilities in paragraph 2-2. In general, the implementation actions are as follows:

a. During preparation of the Request for Proposal (RFP) or solicitation, the procuring activity should determine the CCDR requirements. This involves assessment of cost estimating needs in the context of the data elements which can be generated with the four reporting forms. The standard Data Item Descriptions (DIDs) DD Form 1664 for CCDR application to a contractor are provided as Attachments 1-4. They prescribe the contractor reporting against all data elements in each form. They should be reviewed and tailored to eliminate unnecessary data elements for a specific contract application.

b. A CCDR Plan shall be prepared to reflect the proposed collection of cost data by reporting elements, forms, and frequency. The plan may include Contractor Cost Data Reporting, Cost Performance Report and the Contract Fund Status Report requirements to present an overview of all cost data being collected on the contract and the relationships between the reporting systems. Under Category I procedures the plan should be reviewed by the command headquarters for conformance with the provisions of this manual before being forwarded to the OSD CAIG and the military department for review prior to the meeting at the procurement command headquarters. Under Category II procedures the plan shall be reviewed by the command headquarters for conformance with the provisions of this manual.

c. Following contract negotiation, the implemented CCDR Plan shall be forwarded to each major procurement command focal point and to the OSD CAIG. This implemented CCDR Plan shall become the basic reference document for requesting the exchange of cost data information.

2-4. **CCDR Plan.** The basic format for the CCDR Plan is shown in Figure 2-1. It is used to present for review at the major command headquarters the designated report requirements and their frequency against the specified reporting elements in accordance with Category I procedures. Upon contract award it is also used in both Category I and II procedures to reflect the CCDR requirements on contract, in which case it becomes the reference document for exchange of cost data. Individual commands may add numbered entry spaces as necessary to provide for internal implementation. The following instructions apply to the numbered entries shown on Figure 2-1.

a. *Item 1 Program*

Identify by name, or by mission, design, and series or other military designation of the prime item(s) (to be) purchased on the contract. If the contract is (to be) for services or level of effort (research, flight test, etc.) show the title of the service.

b. *Item 2 Cat. I/Cat. II*

Check the appropriate box to indicate the procedures which will be observed for CCDR shown in the plan.

c. *Item 3 Initial Submission Change RFP Contract*

Check the appropriate box for the CCDR Plan in accordance with the following:

(1) The Initial Submission is applicable to Category I procedures and presents the project summary WBS as defined in MIL-STD-881. Where CCDR is required for WBS elements below level 3, the project summary WBS will be extended to that level.

(2) A change submission is a request for change to the approved plan.

(3) Check RFP or Contract block when appropriate.

d. *Item 4 Program Breakdown Structure (PBS) Contract WBS*

e. *Item 5 Data As Of*

Enter the "as of" date of the most recent data to be submitted in the plan.

f. *Item 6 Review & Reference No.*

Leave blank for the Initial Submission. Upon review and approval a reference number will be assigned which should be used in all future reference to the approved CCDR Plan. This reference should be used in change submissions.

g. *Item 7 Report Date*

Enter the date the plan was submitted by the preparing organization to command headquarters.

h. *Item 8 Prepared By*

Enter the name and office symbol of the organization that prepared the plan.

i. *Item 9 Location*

Enter the address of the preparing organization.

j. *Item 10 Data Storage Location*

Enter the name and location of the organization that has responsibility for storage of the data from CCDR as shown in the plan.

k. *Item 11 Line Number*

(1) For the Initial Submission beginning with number one, consecutively number each entry on the CCDR Plan.

(2) For Contract Submissions under Category I procedures use the line number appearing on the Initial Submission for those WBS elements to be reported on the specific contract. Under Category II procedures number entries consecutively beginning with number one.

(3) For change requests use the line number appearing on the Initial Submission to identify the data line for which change is requested.

l. *Item 12 WBS Level*

Enter the WBS level in accordance with MIL-STD-881 for WBS elements shown in item 13.

m. *Item 13 Reporting Elements*

Enter the reporting elements as prescribed for either Category I or II procedures.

(1) For Initial Submissions reporting elements will be the project summary WBS extended as necessary to depict the CCDR requirements.

(2) For Contract Submissions under Category I procedures show those WBS elements for which CCDR has been designated on the specific contract.

n. *Item 14 Program Code*

Enter in this column the code as specified within the command for each WBS element listed in item 13. The codes are defined in applicable Service regulations.

o. *Item 15 Contractor*

Leave blank for the Initial Submission. Enter the standard contractor abbreviation when the contractor(s) is selected.

p. *Item 16 Type Contract*

Leave blank for the Proposed Plan. Enter the standard contract abbreviation for the Contract Submission.

q. *Item 17 Program Totals*

Leave blank for Contract Submissions. On the initial submissions enter separate estimates of the total RDT&E and Production programs (quantities and costs) for each WBS element listed in column 13 for CCDR. These estimates will show the relative value of each WBS element and thus provide a cursory justification of the CCDR requirement.

r. *Item 18 Report Frequency*

Enter the report frequency in each column against the WBS element for which the report is required using the following code. If the report frequency is different for RDT&E and Procurement, enter the frequency for RDT&E first followed by a slant and the frequency for procurement.

- M -- Monthly (Cost Performance Report only)
- Q -- Quarterly
- S -- Semiannually
- A -- Annually
- CC -- Contract Completion - single report at contract completion
- LC -- Lot Completion (specify the lot(s) in Remarks Section)
- UC -- Unit Completion (specify the unit(s) in Remarks Section)
- AR -- As Required (explain in Remarks Section)

s. Under CCDR for Cost Data Summary and Functional Cost-Hour Reports indicate frequencies for contract submissions (C) and program estimates (P).

t. Under CCDR Plant-Wide Data Report make only one entry for each contractor.

CHAPTER 3

CONTRACTOR INSTRUCTIONS

3-1. Introduction.

a. *Reporting Requirements.* This chapter contains instructions to assist contractors in fulfilling the following reporting requirements:

- (1) Cost Data Summary Report - DD Form 1921 (Fig 3-1)
- (2) Functional Cost-Hour Report - DD Form 1921-1 (Fig 3-2)
- (3) Progress Curve Report - DD Form 1921-2 (Fig 3-3)
- (4) Plant-Wide Data Report - DD Form 1921-3 (Fig 3-4)

These forms and instructions apply to selected contracts and their related subcontracts as determined by the DOD components on all defense materiel items.

b. *Contract Categories.* Reporting requirements are differentiated in accordance with the contract categories defined in Chapter 1. See 1-3.b.(1) and (2).

c. *Purpose of the Reporting Requirements.*

(1) Contractor Cost Data Reporting has been developed to provide DOD components with a means by which contract cost and related data can be collected to aid in acquisition management. These reporting requirements are designed to collect data on defense materiel items in a standard format and integrated with other defense management systems.

(2) The data to be collected can be used by the DOD components in carrying out their cost estimating, programming, budgeting and procurement responsibilities such as (a) preparing estimates in support of the Five Year Defense Program, (b) developing independent government cost estimates in support of cost and price analyses and contract negotiations, (c) evaluating contractors' proposals, (d) responding to requirements for summary information to the Secretary of Defense concerning selected acquisitions to reflect a comparison of current estimates, original plans and current approved program costs, and (e) preparing cost estimates for major systems review by the Defense Systems Acquisition Review Council (DSARC) at each program decision milestone.

3-2. General Application.

a. *Reporting Elements.* Contractor cost data will be collected on reporting elements as specified in the Request for Proposal (RFP) and/or contract. The requirements for these reports will always be specified in RFPs. Any one or more of the reporting elements selected may be reported upon by one or more of the contractors (prime, associate or sub) depending upon the relative importance of that element to cost estimating requirements and the total contract effort. The reporting elements may include the total contract, a contract line item or component thereof or a work breakdown structure element. The level of detail required shall be limited to that which can be realistically generated by the contractor and utilized by the DOD contracting component.

(1) Reporting elements for Category I contracts will be elements selected from the work breakdown structures as defined in MIL-STD-881. Elements being reported will also be identified by contract line item. Data will normally be collected on an applied direct cost basis. Material charges will be made at point of usage or assignment.

(2) Reporting elements for Category II contracts will be WBS elements whenever possible, or contract line items (description), other defined tasks, or deliverable items most readily reported by contractors utilizing their existing management and accounting systems.

b. *Report Submission.* Contractors will submit Cost Data Summary, Functional Cost-Hour, and Progress Curve Reports showing actual and estimated contract costs as required. These reports shall be submitted at varying frequencies as specified in the contract. Every line of each report form described herein may not be required to be filled in for every contract. Reports will be prepared in accordance with the instructions and definitions contained herein, or as otherwise agreed to by the procuring contracting officer. Completed forms for Category I contracts will be submitted not more than 45 days after the close of the reporting period, except Category I contractors having reporting subcontractors will have an additional 15 days to report. Necessary forms will be provided by the administrative contracting officer. Category II contractors have a maximum of 45 days to report.

(1) The criteria applicable to the selection of prime contractor(s) for reporting will also apply to the selection of subcontractors. Such subcontractors, whose work accounts for a major segment of the subcontracted portion of the prime contract and selected elements on which data are to be reported, will be delineated in contracts at the time of award. When reports are required from subcontractors, it will be the prime or associate contractor's responsibility to incorporate into his contracts with the affected subcontractors the requirement for reporting the data.

(2) Only under exceptional circumstances will subcontractors below the first tier be required to report these data.

(3) DOD components will not require subcontractor reporting to the prime contractor. Subcontractors may submit their CCDR reports directly to prime contractors who, in turn, will forward these reports to the DOD contracting component. However, subcontractor reports may be submitted to the DOD contracting component directly if the prime and subcontractor agree to such an arrangement. If they cannot agree, the matter should be referred for resolution to the DOD contracting component that requested such subcontractor reports.

(4) A subcontractor who is required to report should complete his required forms in accordance with the instructions in this document as if he were a prime contractor.

c. *Firm Fixed Price Contracts.* For Category I contracts, reporting will be required on only a few firm fixed price prime or subcontracts when those contracts represent the development or production of a major acquisition program or component thereof. For Category II contracts, it is expected that CCDR generally will not be required on firm fixed price contracts.

3-3. **General Guidelines.** The following generally applies to the preparation of the CCDR forms:

a. Permission to deviate from the requirements to report data on the elements and in the frequency specified in RFPs/contracts must be requested in writing of the procuring contracting officer. The "Remarks" space on each form or a supplementary sheet should be used to note approved deviations.

b. All contractor data sources should be used. It is realized that there will be occasions when the contractor cannot, without a major effort and/or major change to his accounting system, provide the data in the requested format. Under these circumstances, e.g., when a contractor's accounting system does not aggregate to a specified cost category, the contractor shall provide his best estimate and give the procuring contracting officer an acceptable written explanation of his systems. In the "Remarks" section of the appropriate report the contractor shall refer to the explanation and provide the basis for the estimate.

c. Where different models or variations of an end or prime item are included in the same contract in separate contract line items, separate reports may be required on each. Whenever reporting is to be required on different models of a series, this requirement will be delineated in the RFP and in the contract. This requirement can be expected when there are significant cost or technical characteristic differences between the models.

d. Generally, periodic CCDRs will not be required on production contracts expected to be completed less than twelve months from date of award. In these circumstances the data, if required, may be requested to be submitted upon contract completion.

e. Each form contains provisions for appropriate "Remarks." This section should be used, and additional sheets added as required whenever the space provided is insufficient, or the contractor must deviate from the format or definitions. The instructions for a specific form may suggest the use of the "Remarks" section in certain instances.

f. The prime contractor shall append to his report to the contracting officer names of subcontractors who have been designated to submit reports to DOD and corresponding purchase orders or subcontract numbers.

g. The latest executed copy of DD Form 254 (Security Requirements Check Lists) will indicate the proper security classification. Reporting contractors must ensure that the proper security classification, within the meaning of the Espionage Act, has been assigned to each report. Such terms as *SECRET* and *CONFIDENTIAL* may not be used to describe the proprietary nature of data.

h. Company information of a proprietary nature will be protected by DOD components. All requests for CCDR information from any non-DOD agency or organization will be processed through the OSD CAIG, and will be subject to Title 18, U.S.C. 1905, and Title 44, U.S.C. 3508.

i. During a reporting period, when the contractor has not incurred a cost on which he is expected to report, he will insert a zero "0" in the appropriate place.

3.4. Contractor Cost Data Reports. This section describes the following four forms and explains how each is to be filled out:

DD Form 1921	-	Cost Data Summary Report
DD Form 1921-1	-	Functional Cost-Hour Report
DD Form 1921-2	-	Progress Curve Report
DD Form 1921-3	-	Plant-Wide Data Report

a. *DD Form 1921 - Cost Data Summary Report (Figure 3-1).* Primarily designed for Category I contracts, the Cost Data Summary Report summarizes all activities included in the contract and aggregates costs against the reporting elements selected from the work breakdown structures defined in MIL-STD-881 and specified in the contract. WBS elements below level 3 of MIL-STD-881 may be designated for CCDR but should be limited to those for which cost data

can be realistically utilized. The Cost Data Summary Report is also used to present the contractor's program estimate for RFPs, program reviews, or special studies in accordance with the fiscal years and quantities specified by the DOD component for the total program.

(1) For Category I contracts, Cost Data Summary Reports will be submitted as a contractor's program estimate in response to the RFP, as a contract estimate upon contract award, and subsequently as specified in the contract.

(a) Separate report (submissions) will be prepared for (1) each contract, and (2) contractor's program estimates during program execution.

(b) For submission of contractor's program estimates, separate Cost Data Summary Reports will be submitted for each fiscal year and for each appropriation when a program involves funding from RDT&E and Procurement. Show all dollars related to the buy of a given fiscal year in the report for that year, regardless of the year of expenditure. The reporting contractor will make separate line entries on the Cost Data Summary Report for items "on contract" and items "not on contract." "On contract" is defined to include all dollars for items for which there is a signed contract between the contractor and the government plus any approved changes or modifications on which contractual agreement has been reached. "On Contract" also includes the dollars for items for which the contractor has authorization to perform work but which have not been priced. "Not on contract" includes all additional dollars the contractor anticipates as required, e.g., expected change orders. It also includes changes to the program which the DOD has specified to the contractor for possible future consideration but for which no contractual action has been initiated.

(2) When required for Category II contracts, Cost Data Summary Reports will be submitted initially with the response to the RFP, upon contract award and subsequently as specified in the contract.

(3) The following instructions apply to DD Form 1921, the Cost Data Summary Report. For contractor program estimates, leave items 4, 7, and 8 blank, unless otherwise specified by the DOD component.

(a) *Item 1 Program*

Identify the systems designator or the type, model, and series of the prime item or items being purchased under contract or being proposed for contract. If the contract or proposal is for or includes services (research, flight tests, etc.), specify the work to be performed. In the case of associate contractors and subcontractors reporting separately, identify the end item being purchased on the contract and the program for which it is being procured (e.g., aft body section of the F-X, wind tunnel tests for the B-X, launch equipment for missile X).

(b) *Item 2 Contract RFP Program Estimate*

Check the appropriate box for the data being reported. For a contract estimate enter the assigned contract and the number of the latest amendment. If data are in response to a request for proposal enter the RFP number. For a Program Estimate refer to paragraph 3-4.a(1)(a) and (b).

(c) *Item 3 RDT&E Procurement*

Check the appropriate box to indicate the type of appropriation.

(d) *Item 4 Multiple-year Contract - Yes No*

1 If the contract is funded from a single fiscal year check the "no" box and enter the specific fiscal year.

2 If the report pertains to an incrementally funded Research and Development contract, check the "yes" box and enter all the fiscal years covered by the contract.

3 In some cases, contractors may be operating under a multi-year contract that provides for annual increments of the quantities procured under the total contract. For such a contract, check the "yes" box and enter the fiscal year of funding covered by the report. Such a contract is characterized by these features:

a The contract is negotiated for quantities to be procured in more than one year by the government.

b Contract quantities are budgeted and financed in accordance with the program year for which each quantity is authorized.

c Funds are obligated only for the first year's quantity, with succeeding years contract quantities funded annually thereafter. In the event funds are not made available to support one or more succeeding years' quantities, cancellation is effected.

4 The reporting contractor may be required to submit a separate report for each year and by type funds on those reporting elements designated for reporting.

(e) *Item 5 Report As Of*

Enter the last day, the month, and the year of the reporting period.

(f) *Item 6 FY Funded*

Enter the fiscal year for which data is being reported. For the contractor's program estimates, the selection of years to be covered is given below:

Prior Fiscal Years
 Fiscal Year - 2
 Fiscal Year - 1
 Current Fiscal Year
 Fiscal Year +1
 Fiscal Year +2
 Fiscal Year +3
 Fiscal Year +4
 Fiscal Year +5
 Fiscal Year +6
 Balance to Complete
 Total Program

Prior Years, Balance to Complete and Total Program should always be included in contractor program estimates.

(g) *Item 7 Contract Type*

Enter the type of contract. Some examples are:

Cost Plus Award Fee (CPAF)
 Cost Plus Fixed Fee (CPFF)
 Cost Plus Incentive Fee (CPIF)
 Firm Fixed Price (FFP)
 Fixed Price Incentive Firm (FPIF)
 Fixed Price Incentive Successive Targets (FPIS)

(h) *Item 8 Contract Price*

If the contract is firm fixed price or fixed price with escalation, enter total of negotiated cost and profit for work to be performed. For all incentive and cost contracts, enter negotiated target costs, profit or fee and cost incentive arrangements (i.e., 70-30, 60-40) where applicable.

(i) *Item 9 Contract Ceiling*

Enter current definitized contract ceiling amount where applicable.

(j) *Item 10 Prime/Associate Subcontractor*

Check the Prime/Associate box if the contractor reporting is the prime or associate contractor for the work to be performed on contract or being proposed and enter the name, division (if applicable), and address of the reporting contractor. Check the subcontractor box if the report is being submitted by a subcontractor and enter the name, division (if applicable) and address of the reporting subcontractor.

(k) *Item 11 Name of Customer*

If the report is being submitted by a subcontractor enter the name of the customer for whom the work on contract is being performed. If the report is being submitted by a prime or associate contractor, leave item blank.

(l) *Column a Contract Line Item*

Enter the contract line item number(s) as specified in the contract which relates to the reporting element in column b.

(m) *Column b Reporting Elements*

Enter the reporting elements specified in the contract or by the DOD component for which cost data is to be reported.

(n) *Column c Element Code*

Enter the element code designated by the procuring agency for the reporting element being reported.

(o) *Columns d, e, and f To Date - Cost Incurred - Nonrecurring, Recurring, and Total*

See definitions of nonrecurring, recurring and cost incurred (Chapter 4). For each reporting element in Column b, the reporting contractor will show an entry in separate lines for:

1 Total costs (less G&A) from the inception of the contract, payments of those subcontractors separately reported on Cost Data Summary Reports. requires that the prime contractor deduct from the total cost of each reporting element all amounts paid to each subcontractor reporting separately. The resultant figure reported by the prime contractor will be the prime contractor's costs plus the payments to all subcontractors not separately reporting less payments to separately reporting subcontractors. Cost should be reported without regard to ceilings established for incentive contracts, or the price on firm fixed price contracts. When the total anticipated nonrecurring costs on a contract are estimated to be 5% or less of the total value of the contract, cost should be reported in column f only.

2 The cost to date for that portion of a reporting element being developed or manufactured by a separate reporting subcontractor. If a subcontractor has been designated to prepare a separate Cost Data Summary Report to the prime contractor, the prime contractor will insert in columns d, e, and f from the subcontractor's Cost Data Summary Report the costs for the selected reporting elements. If the subcontractor reports directly to the Department of Defense, the prime contractor will enter the appropriate price in column f for the subcontract utilizing billing data.

(p) *Column g At Completion - Units*

Enter where appropriate, the total of units or sets to be procured under contract or being proposed for each reporting element.

(q) *Columns h, i, j At Completion - Cost Incurred - Nonrecurring, Recurring, and Total*

1 For each reporting element in column b the reporting contractor will show an entry in separate lines for:

a The best estimate of the cost (less G&A) at completion excluding the estimated payments to subcontractors submitting separate Cost Data Summary Reports. The resultant figure reported by the prime contractor will be an estimate of the total prime contractor's cost plus the estimated payments to be made for work to all subcontractors who do not report separately. Cost should be estimated without regard to ceilings established for incentive contracts, or the price on firm fixed price contracts. When the total anticipated nonrecurring costs on a contract are estimated to be 5% or less of the total value of the contract, cost should be reported in column j only. The reported data should be the prime contractor's best estimate for performing currently authorized work whether or not formally included in contract price—that is, all the work included in the scope of work through the most recently executed contract amendment, plus additional directed work for which execution or negotiation of amendments is pending. The estimated amounts will be used for planning purposes only and will not be binding on either the contractor or the Department of Defense.

b The estimated costs at completion for that portion of a reporting element being developed or manufactured by a separate reporting subcontractor. If a subcontractor has been designated to prepare a separate Cost Data Summary Report to the prime contractor, the prime contractor will insert in columns h, i, and j from the subcontractor's Cost Data Summary Report, the estimated costs at completion for the appropriate reporting element. If the subcontractor reports directly to the Department of Defense, the prime contractor will enter the price of the subcontract in column j.

2 Following the last reporting element (column b) the following summary entries are required in separate lines:

[illegible]

FIGURE 3-1. COST DATA SUMMARY REPORT

a Subcontractor G&A - Enter in column f and j the G&A costs to date and at completion for each of the subcontractors who report to the prime contractor. The prime contractor will enter the appropriate figures on his report from the subcontractor's report and submit the subcontractor's report to the government with his own. For subcontractors reporting directly to the government, no entry is required since such costs are included in the data reported under each reporting element.

b Subcontractor Profit or Fee - Enter in column j the Profit or Fee at completion for each of the subcontractors who report directly to the prime contractor. The prime contractor will enter the appropriate figures from the subcontractor's report and submit the original of the subcontractor's report to the government with his own. For subcontractors reporting directly to the government, no entry is required since such costs are included in the data reported under each reporting element.

c The G&A and Profit or Fee entries will cover all work performed by the subcontractor and not relate to any specific reporting element.

d Total Cost (less reporting contractor's G&A and Profit or Fee) - Enter the total cost in column j.

e Reporting Contractor's G&A - Enter in columns f and j the reporting contractor's G&A costs to date and at completion.

f Reporting Contractor's Profit or Fee - Enter in column j the reporting contractor's Profit or Fee in accordance with the terms of the contract (e.g., incentive formula).

g Total - In column j enter the sum of the following line entries:

(i) Total Cost (less Reporting Contractor's G&A and Profit or Fee).

(ii) Reporting Contractor's G&A.

(iii) Reporting Contractor's Profit or Fee.

3 Page of

Enter the page number and total number of pages of the Cost Data Summary Report being submitted.

b. DD Form 1921-1 - Functional Cost-Hour Report (Figure 3-2). The Functional Cost-Hour Report is the means of identifying and collecting comparable functional costs, e.g., engineering, tooling, manufacturing, for (1) specific contracts, and (2) estimates for the fiscal years and quantities specified by the DOD component for the total program. Reports may be required for recurring, nonrecurring and total costs, as determined and specified by the DOD contracting component.

(1) For Category I contracts, only Sections A and B will be filled out. The reporting elements will be elements selected because of functional cost-hour significance from those designated for Cost Data Summary reporting. Reports will be submitted as a contractor program estimate in response to the RFP, as a contract estimate upon contract award, and subsequently as specified in the contract. Functional Cost-Hour Reports for Category I contracts

will be submitted with the same frequency as Cost Data Summary Reports. The general instructions in paragraph 3-4.a.(1)(a) and (b) should be followed for submitting contractor program estimates. The Functional Cost-Hour Report for contractor program estimates should be the sum of both "on contract" and "not on contract" unless otherwise specified by the DOD contracting component.

(2) For Category II contracts the reporting elements will be WBS elements, contract line items, or other defined tasks or deliverable items most readily reported by contractors utilizing their existing management and accounting system. Functional Cost-Hour Reports will be submitted initially with the response to the RFP, upon contract award and subsequently as specified in the contract.

(3) The following instructions apply for completing DD Form 1921-1, the Functional Cost-Hour Report. For contractor program estimates, leave item 8 and column a blank unless otherwise specified by the DOD component.

(a) *Section A*

1 Item 1 Program

Identify the program(s) and/or series, type and model, of the prime item or items being purchased under contract or being proposed for contract. If the contract or proposal is for or includes services (research, flight tests, etc.), indicate the work to be performed. In the case of associate contractors and subcontractors reporting separately, identifying the end item being procured (e.g., aft body section of the F-X, wind tunnel tests for the B-X, launch equipment for missile X).

2 Item 2 Report As Of

Enter the last day, the month, and year of the reporting period.

3 Items 3 and 4 Dollars and Hours

All cost and man-hour data normally should be reported in thousands rounded to the nearest tenth, unless otherwise specified in the RFP/contract. Where contractor data gathering systems do not supply the data rounded as specified, the reporting requirements should be completed in the manner in which the data are generated.

4 Item 5 Contract RFP Program Estimate

Check the appropriate box for the data being reported. For a contract estimate enter the assigned contract and the number of the latest amendment. If data are in response to a request for proposal enter the RFP number. For a Program Estimate refer to paragraph 3-4.a.(1)(a) and (b).

5 Item 6 Nonrecurring Recurring Total

Check the appropriate box to indicate whether the report is for nonrecurring, recurring, or total effort. Normally a report for total effort will not be required if separate reports for nonrecurring and/or recurring costs are submitted. When the total anticipated nonrecurring costs on a contract are estimated to be 5% or less of the total value of the contract, no further differentiation between recurring and nonrecurring costs is required and all costs will be shown on one report and identified as recurring.

6 *Item 7 RDT&E Procurement Other*

Check the appropriate box to indicate whether the report is for RDT&E, Procurement, or Other. If Other is noted, specify under "Remarks."

7 *Item 8 Multiple-year Contract - Yes No*

a If a contract is funded from funds of a single fiscal year check the "no" box and enter the specific fiscal year.

b If the report pertains to an incrementally funded Research and Development contract, check the "yes" box and enter all the fiscal years covered by the contract.

c In some cases, contractors may be operating under a multi-year production contract that provides for annual increments of the quantities procured under the total contract. For such a contract, check the "yes" box and enter the fiscal year of funding covered by the report. Such a contract is characterized by these features:

(i) The contract is negotiated for quantities to be procured in more than one year by the government.

(ii) Contract quantities are budgeted and financed in accordance with the program year for which each quantity is authorized.

(iii) Funds are obligated only for the first year's quantity, with succeeding years' contract quantities funded annually thereafter. In the event funds are not made available to support one or more succeeding years' quantities, cancellation is effected.

d The reporting contractor may be required to submit a separate report for each year and by type funds on those reporting elements designated for reporting.

8 *Item 9 FY Funded*

Enter specific fiscal year for which data is being reported. For contractor program estimates, the selection of years that can be covered are given below:

Prior Fiscal Years
Fiscal Year - 2
Fiscal Year - 1
Current Fiscal Year
Fiscal Year +1
Fiscal Year +2
Fiscal Year +3
Fiscal Year +4
Fiscal Year +5
Fiscal Year +6
Balance to Complete
Total Program

Prior Years, Balance to Complete and Total Program should always be included in contractor program estimates.

9 *Item 10 Prime/Associate Subcontractor*

Check the Prime/Associate box if the contractor reporting is the prime or associate contractor for the work to be performed on contract or being proposed and enter the name, division (if applicable) and address of the reporting contractor. Check the subcontractor box if the report is being submitted by a subcontractor and enter the name, division (if applicable) and address of the reporting subcontractor.

10 *Item 11 Name of Customer*

If the report is being submitted by a subcontractor, enter the name of the prime contractor for whom the work on contract is being performed. If the report is submitted by a prime or associate contractor, leave this item blank.

11 *Item 12 Reporting Element(s)*

Enter the reporting element(s) specified in the contract or by the DOD component for which cost data is to be reported.

(b) *Section B*

For Category I and Category II contracts. See special instructions below and Chapter 5 for reporting element AIRFRAME on Category I contracts.

1 *Functional Categories* (See definitions in Chapter 4)

a *Lines 1 through 23 - Functional Categories:*
Engineering, Tooling, Quality Control, and Manufacturing.

(i) The contractor should complete the reporting requirements utilizing data extracted from his accounting records for the functional categories: Engineering, Tooling, Quality Control, and Manufacturing according to the definitions herein.

(ii) If, the contractor's accounting system aggregates incurred costs in a manner that does not coincide with definitions herein, the cost shall be estimated and the method of estimation will be described in "Remarks." For example, if direct overtime and shift premiums are charged to overhead, these costs should be provided in the "Remarks" section of this report by functional category. Fringe benefits charged direct rather than in overhead should be reported separately.

(iii) When a contractor utilizes two or more separate labor and overhead rates, separate reporting for direct labor hours, dollars, and overhead may be required at the discretion of the contracting officer or if the contractor feels a separate entry is required for clarity. These should be identified and categorized by the major headings of Engineering, Tooling, Quality Control, and Manufacturing and provided under "Remarks" on a separate sheet.

b *Line 24 Purchased Equipment*

Enter purchased equipment costs.

c *Line 25 Material Overhead*

Enter the Overhead cost attributable to the item.

d Line 26 Other Costs Not Shown Elsewhere (Specify)

This entry will include direct costs not applicable to the cost categories as listed. These will be identified under "Remarks."

e Line 27 Total Cost, Less G&A

Entries should appear in all columns.

f Line 28 G&A

(i) Category I contracts, other than reporting element AIRFRAME: No entries are required.

(ii) Category I contracts, reporting element AIRFRAME: Enter applicable subcontractor's G&A in columns d, e, f, and g.

(iii) Category II contracts: Enter applicable prime contractor's G&A in columns f and g only if report is for Total Contract. Otherwise no entries are required.

g Line 29 Total Cost Plus G&A

Enter the sum of lines 27 and 28, as applicable.

h Line 30 Fee or Profit

(i) Category I contracts other than reporting elements AIRFRAME: No entries are required.

(ii) Category I contract, reporting element AIRFRAME: Enter applicable subcontractor's fee or profit in columns d, e, f, and g.

(iii) Category II contracts: Enter applicable prime contractor fee or profit in columns f and g only if report is for Total Contract. Otherwise no entries are required.

i Line 31 Total of Lines 29 and 30

Enter the sum of lines 29 and 30, as applicable.

j Columns

(i) Column a Adjustments to Previous Reports.

Any necessary correction to the totals reported in columns b and d by the contractor for the previous reporting period are to be entered along with the explanation under "Remarks."

(ii) Columns b and c Contractor - To Date -
At Completion

Enter the reporting contractor costs to date and estimated cost at completion. No entries will be made in Lines 28-31. For Category I reporting element AIRFRAME: instructions are given in Chapter 5, paragraph 5-1.

(iii) *Columns d and e* Subcontractor Or Outside
Production And Service - To Date - At Completion

i Subcontract - For Category I reporting elements other than AIRFRAME and Category II contracts. For subcontractors not designated to report separately, report price paid as a total in each functional category or as agreed to by the contracting officer and the contractor. Manufacturing subcontracts which may involve engineering and tooling as well should be included in Line 23.

ii Outside Production and Services -
For Category I, reporting element AIRFRAME only. Enter according to definition in Chapter 4, paragraph 4-11.

(iv) *Columns f and g* Total - To Date - At
Completion

Enter the sum of columns b and d, and c and e for each line. Note that the total G&A and Profit or Fee entries will be those of only the subcontractors in columns d and e for Category I contracts.

(c) *Section C* (To be completed for Category II contracts only)

Direct Labor Man-Hours Incurred This Report Period - Enter from the cost accounting/production records, accumulated hours by functional categories at the beginning of the report period, adjusted as required in column a, Section B, input hours for the periods as designated in the contract, and accumulated hours at the end of the report period.

(d) *Section D* (To be completed for Category II contracts only)

Plant-Wide Labor and Overhead Information. Report Frequency:
Time periods for reporting of data shall coincide with the time periods provided in Section C.

1 *Direct Labor*

a *Columns a, f, and l* Workers

Direct workers are those whose time is properly chargeable to the labor categories reported. Enter the number of direct workers that are included in the plant-wide labor rates for engineering, tooling, quality control and manufacturing. Data for tooling shall be reported separately for design and fabrication only when these costs are segregated in the contractor's accounting system.

b *Columns b, g, and m* Basic Wage Rate, Average
Plant-Wide

This rate shall be the total direct labor dollars, exclusive of overtime premium and fringe benefits, divided by total direct labor manhours.

c *Columns c, h, and n* Effective Wage Rate, Average
Plant-Wide

This rate shall be calculated in the same manner as above but with the overtime premium included in total direct labor dollars divided by total direct labor manhours. For this entry direct overtime premium included in overhead will be

SECURITY CLASSIFICATION

Form Approved
OMB No. 22R0122

FUNCTIONAL COST - HOUR REPORT		1. PROGRAM		2. REPORT AS OF						
		5. <input type="checkbox"/> CONTRACT <input type="checkbox"/> RFP								
		6. <input type="checkbox"/> PROGRAM ESTIMATE								
		7. <input type="checkbox"/> RDT&E <input type="checkbox"/> PROCUREMENT <input type="checkbox"/> OTHER								
3. DOLLARS IN		4. HOURS IN								
6. <input type="checkbox"/> NON-RECURRING <input type="checkbox"/> RECURRING <input type="checkbox"/> TOTAL		7. <input type="checkbox"/> RDT&E <input type="checkbox"/> PROCUREMENT <input type="checkbox"/> OTHER								
8. MULTIPLE YEAR CONTRACT <input type="checkbox"/> YES <input type="checkbox"/> NO		10. <input type="checkbox"/> PRIME ASSOCIATE <input type="checkbox"/> SUBCONTRACTOR (Name and address include ZIP Code)		11. NAME OF CUSTOMER (Subcontractor use only)						
9. FY FUNDED:										
12. REPORTING ELEMENT(S)										
SECTION B	FUNCTIONAL CATEGORIES		ADJUSTMENTS TO PREVIOUS REPORTS		CONTRACTOR		SUBCONTRACTOR OR OUTSIDE PROD. & SERV.		TOTAL	
					TO DATE a		AT COMPL. b		TO DATE c	
					TO DATE d		AT COMPL. e		TO DATE f	
	ENGINEERING									
	1. DIRECT LABOR HOURS									
	2. DIRECT LABOR DOLLARS									
	3. OVERHEAD									
	4. MATERIAL									
	5. OTHER DIRECT CHARGES (Specify)									
	6. TOTAL ENGINEERING DOLLARS									
	TOOLING									
	7. DIRECT LABOR HOURS									
	8. DIRECT LABOR DOLLARS									
	9. OVERHEAD									
	10. MATERIALS AND PURCHASED TOOLS									
	11. OTHER DIRECT CHARGES (Specify)									
	12. TOTAL TOOLING DOLLARS									
	QUALITY CONTROL									
	13. DIRECT LABOR HOURS									
	14. DIRECT LABOR DOLLARS									
	15. OVERHEAD									
	16. OTHER DIRECT CHARGES (Specify)									
	17. TOTAL QUALITY CONTROL DOLLARS									
	MANUFACTURING									
	18. DIRECT LABOR HOURS									
	19. DIRECT LABOR DOLLARS									
	20. OVERHEAD									
	21. MATERIALS AND PURCHASED PARTS									
	22. OTHER DIRECT CHARGES (Specify)									
	23. TOTAL MANUFACTURING DOLLARS									
	24. PURCHASED EQUIPMENT									
25. MATERIAL OVERHEAD										
26. OTHER COSTS NOT SHOWN ELSEWHERE (Specify)										
27. TOTAL COST LESS G&A										
28. G&A										
29. TOTAL COST PLUS G&A										
30. FEE OR PROFIT										
31. TOTAL OF LINES 29 & 30										
SECTION C (CAT II ONLY)	DIRECT LABOR MAN-HOURS INCURRED THIS REPORT PERIOD									
			ENGINEERING a		TOOLING b		QUALITY CONTROL c		MANUFACTURING d	
	1. TOTAL BEGINNING OF REPORT PERIOD									
	2.									
	3.									
	4.									
5.										
6. TOTAL END OF REPORT PERIOD										

FORM CONTINUED ON REVERSE

DD FORM 1921-1

FIGURE 3-2. FUNCTIONAL COST-HOUR REPORT

SECURITY CLASSIFICATION

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broken out of overhead and combined with total direct labor dollars to provide the effective rate.

2 Plant-Wide Overhead

a Columns d, i, and p Indirect Workers

Indirect workers are those workers not included in the direct worker category.

b Columns e, k, and q Rate

Overhead rates reported shall be reported as utilized by the contractor with an explanation. When two or more overhead rates are combined, such combined rates shall be identified in "Remarks." Data for tooling shall be reported separately for design and fabrication only when these costs are segregated in the contractor's accounting system.

NOTE 1: Plant-wide labor and overhead information required shall be reported on one form only when two or more Functional Cost-Hour Reports are submitted on a single contract. Duplication of these data on each form is not necessary.

NOTE 2: The contractor shall specify the method used to establish worker count for the reporting period.

NOTE 3: In the development of basic and effective wage rate and plant-wide overhead information any allocation, proration, or adjustment of overtime premium or fringe benefits should be explained under "Remarks."

c. *DD Form 1921-2 - Progress Curve Report (Figure 3-3).* The Progress Curve Report provides a unit or an average unit cost of the unit or lot accepted during the report period. All costs reported on this form are recurring.

(1) For Category I R&D contracts, report by unit unless otherwise specified in the contract. Progress Curve Reports shall not be required on contracts that do not provide for deliverable end items or hardware. For Category I and II contracts, the Progress Curve Report will be submitted initially upon contract award and subsequently as specified in the contract.

(2) Specific Instructions

(a) Section A

1 Item 1 Program

Identify the program and series, type and model of the prime item or items being purchased under contract. In the case of associate contractors and subcontractors reporting separately, identify the end item being purchased (e.g., aft body section of the F-X, launch equipment for missile X).

2 Items 2 and 3 Dollars and Hours

Data will be reported in whole numbers unless otherwise specified by the DOD component.

3 *Item 4 Total Units Accepted Prior to This Report*

Enter the cumulative number of the last unit reported as accepted in the preceding period. (Unless otherwise specified, the cumulative units are to be the total units of a given model accepted since inception of the program/model by the reporting contractor regardless of the number of the contract under which the model has been procured.)

4 *Item 5 Contract*

Enter the assigned contract number and the number of the latest amendment, if any. For subcontractor reporting, enter the purchase order or subcontract number.

5 *Item 6 Report for _____ Months Ending _____*

Enter the number of months covered by the report and the last day, the month, and year of the reporting period.

6 *Items 7 and 8 Multiple-Year Contract - Yes No FY Funded*

a If a contract is funded for a single fiscal year, check the "no" box and enter the specific fiscal year.

b If the report pertains to an incrementally funded contract check the "yes" box and enter all the fiscal years covered by the contract.

c In some cases, contractors may be operating under a multi-year contract that provides for annual increments of the quantities procured under the total contract. For such a contract, check the "yes" box and enter the fiscal year(s) of funding covered by the report. Such a contract is characterized by these features:

(i) The contract is negotiated for quantities to be procured in more than one year by the government.

(ii) Contract quantities are budgeted and financed in accordance with the program year for which each quantity is authorized.

(iii) Funds are obligated only for the first year's quantity, with succeeding years' contract quantities funded annually thereafter. In the event funds are not made available to support one or more succeeding years' quantities, cancellation is effected.

d The DOD contracting component may require the contractor to submit a separate Progress Curve Report for each increment.

7 *Item 9 Prime/Associate Subcontractor*

Check the prime/associate box if the contractor reporting is the prime or associate contractor for the work to be performed on contract. Enter the name, division (if applicable) and address of the reporting contractor. Check the subcontractor box if the report is being submitted by a subcontractor. Enter the name, division (if applicable) and address of the reporting subcontractor.

8 *Item 10 Name of Contractor*

If the report is being submitted by a subcontractor, enter the name of the prime contractor for whom the work is being performed. If the report is submitted by a prime or associate contractor, leave this item blank.

9 *Item 11 Reporting Element(s)*

Enter the reporting elements specified in the contract or by the DOD component for which cost data is to be reported.

(b) *Section B*

1 *Line 1 Model and Series*

Enter the basic model and/or series designated of the test or operational units for each unit or lot. A basic model includes all units whose weight, dimensions, performance characteristics, and manufacture are so similar that they are considered by the Department of Defense to be the same model. If a lot includes more than one series of a model, the number and series identification of each is to be stated under "Remarks."

2 *Lines 2 and 3 First Unit of Lot; Last Unit of Lot*

Where a lot system is used, report the cumulative number of the first and last unit of each lot accepted during the report period. Include all items accepted. When each unit is being reported, enter the cumulative unit number of each unit accepted during the report period. Unless otherwise specified, the cumulative units are to be total units of a given model accepted since the inception of a program/model by the reporting contractor regardless of the number of contracts under which the model has been procured. Where unit or lot accounting systems are not feasible, standard equivalent unit completions may be used as the basis for reporting in this line. This method may be followed if, in the judgment of the procuring contracting officer, work station standards are of a quality such that standard equivalent units will be a reasonably accurate and consistent measure of acceptable work. Lots so reported should include the standard equivalent units production for time periods no greater than one month. If reported on an equivalent basis, explanations should be included under "Remarks."

3 *Line 4 Concurrent Units*

Enter the quantity of units in each lot that are not for delivery on the contract to which the report pertains. Items for commercial delivery or delivery to other DOD components or programs (i.e., Military Assistance Program) on separate contracts are included in this category. In a production situation when the relevant costs cannot be identified and isolated, the unit average costs may be developed for all units in the lot regardless of whether they are delivered under the contract being reported or are concurrent units.

4 *Lines 5, 6, and 7 Characteristics*

The contracting officer will specify the specific characteristic(s) to be reported, e.g., weight, range, speed, etc., (airframe weight is a mandatory requirement for aircraft). Enter the unit or average lot characteristics for units produced under the contract. If additional space is required, use the "Remarks" block or a separate sheet.

5 *Lines 8 through 13*

Enter for each unit (or lot) the contractor's direct labor hours and dollars per unit (or unit average per lot) for quality control labor and manufacturing

labor, the dollars for raw materials and purchased parts, and purchased equipment. The contractor should complete the reporting requirements utilizing data extracted from his existing accounting records. In the event the contractor records do not provide the actual figures the contractor shall indicate the basis for the estimate provided under "Remarks."

6 *Line 14* Self-explanatory

7 *Lines 15 through 21*

a Subcontract - for Category I reporting elements other than AIRFRAME and Category II contracts. For subcontractors not designated to report separately the reporting contractor will estimate and report that portion of the subcontracted effort identified with the recurring labor and material hours and costs in lines 15 through 21 or as specified in the contract.

b Outside Production and Services - Category I, reporting element AIRFRAME only. Enter according to the special instructions under definitions Chapter 4, paragraph 4-11.

8 *Line 22* Self-explanatory

Unit Total or Average - Check appropriate block for the hours and cost data entered on this report.

9 *Lines 23 through 29*

Enter the sum of the appropriate elements of Lines 8 through 21.

10 *Line 30* Self-explanatory

11 *Line 31* Percent Subcontracted or Outside Production and Services.

a For Category I, other than reporting element AIRFRAME and Category II contracts. Percent subcontracted: Enter the ratio of subcontracted cost to total cost per unit. Compute the percentage as follows:

$$\frac{\text{Subcontracted Unit Cost (Line 22) X 100}}{\text{Total Unit Cost (Line 30)}} = \% \text{ Dollars Subcontracted}$$

b For Category I, reporting element AIRFRAME - Percent Outside Production and Services: Enter the ratio of outside production and service hours to total hours per unit. Compute the percentage as follows:

$$\frac{\text{Outside Production and Service Hours Per Unit (Line 17) X 100}}{\text{Total Hours Per Unit (Line 25)}} = \% \text{ Hours Outside Production and Services}$$

12 *Lines 32 through 39* Manufacturing Flow Time

a *Lines 32 and 33* Enter the date (day, month and year) when production was started (i.e., when first direct manufacturing man-hours were expended) on each unit or the first unit of each lot, and enter the date (day, month, year) when the unit or the last unit of the lot was delivered or accepted.

SECURITY CLASSIFICATION		PROGRESS CURVE REPORT (Recurring Cost Only)		1. PROGRAM		Form Approved OMB No. 22R0322			
SECTION A	2. DOLLARS IN		3. HOURS IN		5. CONTRACT		6. REPORT FOR _____ MONTHS		
	4. TOTAL UNITS ACCEPTED PRIOR TO THIS REPORT						ENDING: _____		
	7. MULTIPLE YEAR CONTRACT <input type="checkbox"/> YES <input type="checkbox"/> NO		9. <input type="checkbox"/> PRIME/ASSOCIATE (Name and address; include ZIP Code)		<input type="checkbox"/> SUBCONTRACTOR		10. NAME OF CUSTOMER (Subcontractor use only)		
	8. FY FUNDED:								
11. REPORTING ELEMENT(S)									
SECTION B	ITEM		UNITS LOTS ACCEPTED					ESTIMATE OF NEXT UNIT LOT TO BE ACCEPTED	TO COMPLETE CONTRACT
			a	b	c	d	e	f	g
	1. MODEL AND SERIES								
	2. FIRST UNIT OF LOT								
	3. LAST UNIT OF LOT								
	4. CONCURRENT UNITS								
	CHARACTERISTICS								
	5.								
	6.								
	7.								
	CONTRACTOR DATA (PER UNIT LOT)								
	8. DIRECT QUALITY CONTROL MAN-HOURS								
	9. DIRECT MANUFACTURING MAN-HOURS								
	10. QUALITY CONTROL DIRECT LABOR DOLLARS		\$	\$	\$	\$	\$	\$	\$
	11. MANUFACTURING DIRECT LABOR DOLLARS		\$	\$	\$	\$	\$	\$	\$
	12. RAW MATERIAL & PURCHASED PARTS DOLLARS		\$	\$	\$	\$	\$	\$	\$
	13. PURCHASED EQUIPMENT DOLLARS		\$	\$	\$	\$	\$	\$	\$
	14. TOTAL DOLLARS		\$	\$	\$	\$	\$	\$	\$
	SUBCONTRACT OUTSIDE PROD. & SERV.								
	15. DIRECT QUALITY CONTROL MAN-HOURS								
	16. DIRECT MANUFACTURING MAN-HOURS								
	17. TOTAL MAN-HOURS								
	18. QUALITY CONTROL DIRECT LABOR DOLLARS		\$	\$	\$	\$	\$	\$	\$
	19. MANUFACTURING DIRECT LABOR DOLLARS		\$	\$	\$	\$	\$	\$	\$
	20. RAW MATERIAL & PURCHASED PARTS DOLLARS		\$	\$	\$	\$	\$	\$	\$
	21. PURCHASED EQUIPMENT DOLLARS		\$	\$	\$	\$	\$	\$	\$
	22. TOTAL DOLLARS		\$	\$	\$	\$	\$	\$	\$
	UNIT TOTAL <input type="checkbox"/> AVERAGE <input type="checkbox"/>								
	23. DIRECT QUALITY CONTROL MAN-HOURS								
	24. DIRECT MANUFACTURING MAN-HOURS								
	25. TOTAL MAN-HOURS								
	26. QUALITY CONTROL DIRECT LABOR DOLLARS		\$	\$	\$	\$	\$	\$	\$
27. MANUFACTURING DIRECT LABOR DOLLARS		\$	\$	\$	\$	\$	\$	\$	
28. RAW MATERIAL & PURCHASED PARTS DOLLARS		\$	\$	\$	\$	\$	\$	\$	
29. PURCHASED EQUIPMENT DOLLARS		\$	\$	\$	\$	\$	\$	\$	
30. TOTAL DOLLARS		\$	\$	\$	\$	\$	\$	\$	
31. % SUBCONTRACT OR OUTSIDE PROD. & SERV.									
MFG FLOW TIME									
MOS OR QTRS	32. START								
	33. FINISH								
	34.								
	35.								
	36.								
	37.								
	38.								
39.									

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1 AUG 73FIGURE 3-3. PROGRESS CURVE REPORT
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SECURITY CLASSIFICATION

SECURITY CLASSIFICATION															
ITEM	UNITS/LOTS ACCEPTED					ESTIMATE OF NEXT UNIT/LOT TO BE ACCEPTED	TO COMPLETE CONTRACT								
	a	b	c	d	e										
PERFORMANCE DATA (PER UNIT/LOT)															
40. STANDARD HOURS															
41. VARIANCE															
SCHEDULE OF RELEASE DATES	ENGINEERING		MATERIAL		TOOLING	MANUFACTURING									
	a		b		c	d									
1. PLANNED															
2. ACTUAL															
REMARKS															
NAME OF PERSON TO BE CONTACTED				SIGNATURE		DATE									

SECURITY CLASSIFICATION

FIGURE 3-3 (Continued).

b Lines 34 through 39 Enter by month or quarter (the most appropriate time interval), the percentage of completion of efforts by time interval of the total on-site manufacturing direct man-hours between the dates entered on lines 32 and 33. These figures must sum up 100 percent.

(c) *Section C (Category II contracts only)*

1 Lines 40 and 41 Performance Data Derived from Standard Cost Accounting Systems

a Line 40 Standard Hours Per Unit - The standard manufacturing man-hours per unit established and utilized by the reporting contractor from engineering or experience data for the production effort which serve as a basis for measurement or comparison purposes.

b Line 41 Variance - Enter the difference between actual time and standard time. Indicate whether variance is a plus or minus, and explain under "Remarks" reasons for variance. (NOTE: The contracting DOD component will develop realization or efficiency factors as appropriate.)

2 Columns a through e Unit/Lots Accepted

a For each unit or lot accepted by the DOD contracting component, whether they are designated as test, operational or spare, the appropriate data should be reported. Items such as mock-ups, which represent only partially completed units, will not be reported on the Progress Curve Report. Spare parts are not to be reported on the Progress Curve Report. If there has been a conditional acceptance, report the lots or units as accepted and indicate the condition in the "Remarks." Where it is anticipated that an unusually long period will exist between shop completion and acceptance of a particular unit or lot, a report should be submitted on the basis of the shop completions, and so noted in the "Remarks" section. Upon acceptance of the unit or lot, the next scheduled Progress Curve Report will include a revision to reflect actual recurring man-hours and costs incurred. Equivalent units may be reported as agreed upon between the contractor and the procuring contracting officer. Contractor will identify basis for calculating equivalent units under "Remarks."

b The reporting contractor may make revisions to previously submitted Progress Curve Reports by using the next scheduled report. Previously reported lot or unit data can be revised by the use of the first column of the current report.

c Column f Estimate of Next Unit or Lot to be Accepted

Enter the forecast of recurring man-hours and dollars per unit (or lot average) for the next unit (or lot) to be accepted on the contract. *If a unit or lot has not been accepted on the contract, report estimate of first unit or lot in this column.* For Category I R&D contracts, unit data are to be reported, unless otherwise specified in the contract.

d Column g To Complete Contract

Enter the forecast of the recurring man-hours and dollars per unit (or lot average) to complete the remaining units on the contract. Estimate is to include only that production which is authorized.

3 *Schedule of Release Dates*

a Planned - Enter under engineering, material, tooling and manufacturing, the planned date for the initial release in each of the categories listed in terms agreed upon between the procuring contracting officer and the contractor. If the original planned dates entered are revised, the revised date should be entered along with the original date. A sequence number should be shown following the revised date to reflect the number of times the original planned date has been changed.

b Actual - Enter the actual date for the first release in each of the categories listed.

d. *DD Form 1921-3 - Plant-Wide Data Report (Figure 3-4).*

(1) The report shall be prepared based on the contractor's accounting system and the estimating procedures. The reporting dates should be established to coincide with the contractor's fiscal year. It will be submitted for Category I contracts only. This report is a standardized plant-wide overhead report which replaces the various types of overhead analyses now provided to Administrative Contracting Officers (ACOs) for major acquisitions.

(2) To avoid duplicative reporting of overhead information by a contractor, the following policy and guidance are pertinent in usage of the plant-wide report. In the case where more than one contract exists at a facility, a contractor shall be required to submit the plant-wide report under the provisions of only the initial contract. Copies of this report will satisfy requirements of subsequent contracts. The requirement for submission of plant-wide data will continue as long as there is an active contract containing CCDR requirements. Notation of this policy requirement will be made by the ACO in order that reporting of plant-wide data be in continuous effect.

(3) Detailed data will be submitted on major government projects. The remaining plant effort, including commercial, will be combined and reported as single entries.

(4) The following instructions apply to the Plant-Wide Data Report. (Items 1 - 4 are self-explanatory.)

1 *Section A*

a Time period - Sections (1), (2), (3), (4), and (5)

The time periods for reporting are:

Section (1) Actuals for preceding 6 month period

Section (2) Actuals for total fiscal year

Section (3) Estimates for next 6 month period

Section (4) Estimates for current FY + 1 year

Section (5) Estimates for current FY + 2 years

b *Column a, Lines 1-11 Program/Project*

List the major programs/projects by contract broken out by fiscal year. Costs shall be indicated whether for firm business on contract (F) or anticipated (A).

which identifies projected follow-on based upon DOD guidance such as the Five Year Defense Program (FYDP). Summarize (1) DOD effort not associated with major DOD programs/projects, and (2) all projected new business as the next entries in lines 1-11.

c *Column b* Quantity

Enter the number of units of the major programs/projects for each fiscal year buy of the programs/projects listed in column (a).

d *Column c* Buyer

Enter the procuring department (e.g., Army, Navy, Air Force or NASA).

e *Columns d-g* Direct Cost

Enter in the appropriate columns the direct cost used as a base in computing overhead rates. If the contractor has an additional overhead, the "Other" column should be utilized and identified in "Remarks." The normal base is direct labor cost, however, if the contractor computes overhead on the basis of direct labor hours, cost for these hours will be entered for the direct base.

f *Line 12* Other Government Effort

Enter the total government effort other than the DOD effort listed in lines 1-11.

g *Line 13* Commercial Effort

Enter the total commercial effort used in determining the overhead base.

h *Line 14* Total Direct Cost Base

Enter the sum of lines 1-13.

2 *Section B*

a *Columns h-l* Indirect Cost Category

Indirect costs for Engineering, Manufacturing, Materials, Other, and G&A shall be reported in accordance with the contractor's accounting system.

b *Lines 15 through 26*

Enter costs in each Indirect Cost Category according to the definitions in Chapter 4, paragraph 4-14. If direct overtime and shift premiums are recorded in overhead, report these as separate entries. If any fringe benefits are recorded as direct costs, note the plant-wide amount by functional categories in the Remarks Section of this report.

c *Line 27* Total Overhead Cost

Enter the total of lines 15 through 26 columns h through k.

d *Line 28* Total G&A Cost

Enter total of lines 15-26, column 1

e *Line 29* Overhead/G&A Rate

For columns h through k calculate by dividing Line 27 by Line 14. For column l calculate by dividing G&A costs on Line 28 by the total of all direct and overhead costs (Lines 14 and 27) for each period. If another basis is used to calculate overhead or G&A, provide the method and calculation under "Remarks."

f *Line 30* Employment - Indirect

Under the appropriate headings shown in columns h-l enter the average number of plant-wide indirect employees for each of the time periods covered by Sections (1) through (5). Average is defined here as the total of the number of employees at the end of each month divided by the number of months being reported.

3 *Section C*

Direct Labor Rates - Report average actual and estimated data by quarter for the four quarters of the current calendar year, as an average for the past year, and as projected for the next two years.

a *Item a* Workers

Direct workers are those whose time is properly chargeable to the labor categories in Lines 1 through 4. Enter the plant-wide average number of direct workers that are included in the plant-wide labor rates for engineering, tooling, quality control and manufacturing. Data for tooling shall be reported separately for design and fabrication only when these costs are segregated in the contractor's accounting system.

b *Item b* Basic Rate

Enter the basic average plant-wide wage rate for direct workers in the labor categories lines 1 through 4. This rate shall be the total direct labor dollars, exclusive of overtime premium and fringe benefits, divided by total direct labor man-hours.

c *Item c* Effective Rate

Enter the effective average plant-wide wage rate for direct workers in the labor categories lines 1 through 4. This rate shall be calculated in the same manner as *b*, above, but with overtime premium included in direct labor dollars divided by total direct labor man-hours. For this entry, direct overtime premium included in overhead will be broken out of overhead and combined with total direct labor dollars to provide the effective rate.

PLANT WIDE DATA REPORT				1 CONTRACTOR		2 PLANT LOCATION					
3 REPORT PERIOD ENDING				4 DATE SUBMITTED							
OVERHEAD ACCUMULATION, DISTRIBUTION AND APPLICATION											
TIME PERIOD		1 FROM TO		2 FROM TO		3 FROM TO		4 FROM TO		5 FROM TO	
PROGRAM PROJECT	QTY	BUYER	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12 OTHER GOVT. EFFORT											
13 COMMERCIAL EFFORT											
14 TOTAL DIRECT COST RATE											
SECTION A											
INDIRECT COST CATEGORY											
15 INDIRECT LABOR											
16 EMPLOYEE BENEFITS											
17 PAYROLL TAXES											
18 EMPLOYMENT											
19 COMMUNICATION TRAVEL											
20 PRODUCTION RELATED											
21 FACILITIES BUILDING LANG											
22 FACILITIES FURNITURE EQUIPMENT											
23 ADMINISTRATION											
24 FUTURE BUSINESS											
25 OTHER MISCELLANEOUS											
26 CREDITS											
27 TOTAL OVERHEAD COST											
28 TOTAL GSA COST											
29 OVERHEAD GSA RATE											
EMPLOYMENT - INDIRECT											
30 WORKERS											
SECTION B											

DD FORM 1921-3

FIGURE 34. PLANT-WIDE DATA REPORT

[illegible]

FIGURE 3-4 (Continued).

CHAPTER 4

COST DATA ELEMENTS DEFINITIONS

4-1. Reporting Element.

A reporting element is a defined task or item on which data are to be collected, e.g., total contract, contract line item, element(s) of a work breakdown structure as defined in MIL-STD-881, component(s), or a combination thereof.

4-2. Engineering.

a. Direct Labor Hours – The hours expended in the study, analysis, design, development, evaluation, and redesign of the specified reporting element. Includes the preparation of specifications, drawings, parts lists, wiring diagrams, technical coordination between engineering and manufacturing, vendor coordination, test planning and scheduling, analysis of test results, data reduction, and report preparation. This also includes the determination and specification of requirements for reliability, maintainability and quality control.

b. Direct Labor Dollars – The actual engineering direct labor dollars expressed as the incurred composite dollar rates per hour times the direct labor hours. For projections the composite dollar rates will be developed in accordance with accepted accounting practices. Shift premiums and overtime premiums will be shown under other direct charges.

c. Overhead – The proportionate part of indirect engineering expenses properly chargeable for the specified reporting element.

d. Material – The cost of raw material, and purchased parts (e.g., printed circuit boards) evaluated or consumed in the performance of the engineering function for the specified reporting element. Also included is engineering test equipment, i.e., oscilloscopes, transducers, recorders, radio transmitters, converters, discriminators, receivers, and similar equipment required to accomplish the engineering function for the specified reporting element. Included is the applicable costs of special test equipment as defined in ASPR 15-205, 40(b), (c) and (d).

e. Other Direct Charges – The costs for travel, per diem, shift premiums, overtime premiums, automatic data processing, reproduction of printed material, and rental of special test facilities and equipment and other engineering items not allocated to the categories of direct labor, overhead and material for the specific reporting element.

f. Total – The sum of the dollars for engineering direct labor, overhead, material, and other direct charges (excluding G&A and Profit).

4-3. Tooling.

a. Direct Labor Hours – The hours expended in the planning, design, fabrication, assembly, installation, modification, maintenance and rework of all tools, including assembly tools, dies, jigs, fixtures, master forms, gauges, handling equipment, load bars, work platforms (including installation of utilities thereon), and test equipment (such as checkers and analyzers) in support of manufacturing the specified reporting element. This entry includes hours expended

in the determination of tool requirements, planning of fabrication and assembly operations, maintaining tool records, establishing make-or-buy plans and manufacturing plans on components and equipment, scheduling and controlling all tool orders, and programming and preparation of templates and patterns, and form block manufacture.

b. Direct Labor Dollars – The actual tooling direct labor dollars expressed as the incurred composite dollar rates per hour times the direct labor hours. For projections the composite dollar rates will be developed in accordance with accepted accounting practices. Shift premiums and overtime premiums will be shown under other direct charges.

c. Overhead – The cost of the proportionate share of the total indirect tooling expense properly chargeable to the specified reporting element.

d. Material and Purchased Tools – The cost of the new (basic, processed or semifabricated) material used in the manufacture of dies, jigs, fixtures, gauges, handling equipment, work platforms, and test equipment for the fabrication and testing of the specific reporting element. Also includes Purchased Tools, i.e., the cost of tools normally purchased by the reporting contractor in a final form or of the type that will require negligible in-house effort to assemble into the final tool configuration. This will include such items chargeable to the contract as special welding heads, X-ray heads, attaching fixtures, control panels and consoles.

e. Other Direct Charges – The cost for travel, per diem, shift premium, overtime premiums, rental of equipment and other tooling items which are not allocated to the categories of tooling, direct labor, material, overhead or purchased tools for the reporting element.

f. Total – The sum of the dollars for tooling direct labor, overhead, material and purchased tools, and other direct charges (excluding G&A and Profit).

4.4. Quality Control.

a. Direct Labor Hours – The hours expended in the design and implementation of the necessary controls to ensure that a manufacturing process produces an item or product meeting prescribed standards. Includes such tasks as receiving inspection, in-process and final inspection of tools, parts, subassemblies and complete assemblies, and reliability testing and failure report reviewing; also included are such tasks as the establishment of acceptable quality level (AQL) and statistical methods for determining performance of manufacturing processes. The preparation of reports relating to these tasks are to be considered quality control effort.

b. Direct Labor Dollars – The actual quality control direct labor dollars expressed as the incurred composite dollar rates per hour times the direct labor hours. For projections the composite dollar rates will be developed in accordance with accepted accounting practices. Shift premiums and overtime premiums will be shown under other direct charges.

c. Overhead – The cost of the proportionate part of the total indirect quality control expenses properly chargeable to the contract for the specific reporting element.

d. Other Direct Charges – The cost for travel, per diem, shift premium, overtime premiums, automatic data processing, reproduction or printed material, and other quality control items for the reporting element not allocated to the categories of direct labor and overhead. Material and test equipment shall *not* be included in this category but rather under the category of Material and Purchased Tools.

e. Total – The sum of the dollars for quality control direct labor, overhead, and other direct charges (excluding G&A and Profit).

4-5. Manufacturing.

a. **Direct Labor Hours** – The hours expended on or chargeable to such operations as production scheduling and expediting, fabrication, processing, subassembly, final assembly, reworking, modification, experimental production, and installation of parts and equipment, power plants, boosters, electronic equipment, explosives, and other ordnance items (including government furnished equipment) and the proving of such equipment, instruments, etc., for the specified reporting element. This includes the construction of detail parts from raw materials. It includes hours expended in the cutting, forming, stretching and blanking operations performed on material of any kind (metal, wood, plastic, glass, cloth, tubing, etc.) to make individual parts. It includes bench assemblies of all detail parts, all minor and major assemblies, mating or jointing of primary sections, installation of special and general equipment, instruments and accessories performed after the mating, and all other preparation and/or processing including all flashing operations, annealing, heat treating, baking, refrigeration, anodizing plating, painting and dope operations and preflight and production service operations, etc.

b. **Direct Labor Dollars** – The actual manufacturing direct labor dollars expressed as the incurred composite dollar rates per hour times the direct labor hours. For projections the composite dollar rates will be developed in accordance with accepted accounting practices. Shift premiums and overtime premiums will be shown under other direct charges.

c. **Overhead** – The cost of the proportionate part of the total indirect manufacturing expense properly chargeable to the contract for the specific reporting element.

d. **Material and Purchased Parts** – The cost of raw and semifabricated material plus purchased parts used in the manufacture of the specified reporting element. The purchased parts are essentially off-the-shelf type items and they are products which are widely used in industry but are supplied by a specialized manufacturer who has the proprietary right to the product. Typical raw materials and purchased parts are:

- (1) Raw materials in typically purchased forms and shapes (sheets, bars, rods, etc.).
- (2) Semifabricated materials in typically purchased forms and shapes (wires, cables, fabrics, conduits, tubings, sealing strips, fiberglass, windshield glass, etc.).
- (3) Raw castings and forgings.
- (4) AN, NAS, and other standard hardware items.
- (5) Manufactured proprietary clips, fasteners, hose clamps and assemblies, seat belts, etc.
- (6) Standard and proprietary valves, cocks, hydraulic and plumbing fittings and fixtures.
- (7) Standard electrical fittings (conforming to underwriters and other standard specifications).
- (8) Purchased parts are distinguished from purchased equipment by cost and complexity.

e. **Other Direct Charges** – The cost for travel, per diem, fire and extended coverage insurance, shift premiums, overtime premiums, rental of special facilities and equipment, shipping

and transportation charges for items sent or returned to subcontractors, extraordinary expenses associated with operating off-site test bases, and other manufacturing costs for the reporting element which are not allocated to the categories of direct labor and overhead, material and purchased parts.

f. Total -- The sum of the dollars for manufacturing direct labor, overhead, material and purchased parts, and other direct charges (excluding G&A and Profit).

4-6. Purchased Equipment.

Purchased equipment includes manufactured and assembled items, procured from outside sources by the contractor, that are required for installation in the reporting element. Such equipment normally costs over \$100/unit and exhibits a wide range of complexity. Examples of Purchased Equipment for large weapon systems are multi-purpose hydraulic and pneumatic pumps, motors, generators, air conditioning equipment, batteries, landing gear, instruments, pedestals, etc. Where such equipment is specifically design-controlled by the reporting contractor for the unique requirements of his WBS element, it will be considered as subcontracted and reported in accordance with the appropriate instructions (except as specified in Chapter 5, paragraph 5-1).

4-7. Material Overhead.

Material overhead is the overhead attributable to procured or subcontracted products. It includes the cost of purchasing, expediting, and storing materials, parts, equipment and assemblies.

4-8. Other Costs Not Shown Elsewhere.

This category includes all costs for the reporting elements not allocated to the categories of engineering, tooling, quality control, manufacturing, purchased equipment and material overhead. It will include such items as security, royalty, license fees, transportation, preservation, packaging and any applicable Federal excise tax.

4-9. Overhead. (General)

Overhead is that portion of the indirect costs applicable to the reporting elements exclusive of indirect costs classified as G&A. (ASPR 15-203 defines indirect costs.) Overhead includes such costs as manpower, supplies and services, fringe benefits (direct and indirect), depreciation, insurance, taxes, allowable research, etc., allocated to support of the direct effort in producing a reporting element.

4-10. Subcontract.

Includes the costs of parts, components, assemblies and/or services to be produced or performed by manufacturers other than the reporting contractor in accordance with the reporting contractor's designs, specifications or directions as designed specifically for the end item being reported.

4-11. Outside Production and Services. For Category I contracts, reporting element AIRFRAME.

a. Outside Production and Services is a special categorization of subcontracts for AIRFRAME (defined in Chapter 5) which is to be filled in by the prime contractor for all

subcontracts not reporting separately. All subcontracts for AIRFRAME are distributed functionally in Outside Production and Services either among all categories or as Purchased Equipment. The following guidelines apply:

(1) All subcontracts for items or services which are normally produced or performed in airframe plants are to be distributed as appropriate among all functional categories of cost.

(2) All subcontracts for items falling within the definition of Purchased Equipment as described by the special instructions for reporting AIRFRAME in Chapter 5 should be included as Purchased Equipment.

(3) Final entries will be the subcontractors in (1), above, G&A and Profit or Fee.

b. It is recognized that it is difficult for the prime contractor to summarize the functional costs for subcontractors with a high degree of accuracy. However, except for the subcontractors themselves, the prime contractor is in a better position to make such an estimate than anyone else. He will have in his possession subcontractors' proposals, which should assist him in distributing subcontractor costs by functional category. Further, where appropriate, the contractor may use his estimate of "overload" hours which are currently subcontracted or planned for subcontracting. Estimates based on this type of analysis will be acceptable. In addition, subcontracts of relatively small amounts (e.g., less than \$10,000) need not be explicitly considered, but may be incorporated into one of the material categories.

4-12. Nonrecurring and Recurring Costs.

a. Costs of all reporting elements reported are to be segregated into nonrecurring and recurring classifications. For some elements these costs are clearly differentiated. For example, all systems or component tests (other than quality control tests, acceptance tests, etc.) mock-ups and construction of facilities are nonrecurring, regardless of whether these activities continue through the life of the program. Other elements are not so easily differentiated. Nevertheless, every attempt will be made to achieve a consistent and reasonable identification of these costs.

b. General principles to be applied in the determination of nonrecurring and recurring costs apply to all research and development and production programs, as well as to any major modification during a program.

(1) *Nonrecurring Costs* Nonrecurring costs include costs of the following:

(a) Preliminary design effort encompassing the translation of weapon systems concepts and requirements into specifications for new systems as well as for major modification of existing systems.

(b) Design engineering that entails the specifications and preparation of the original set of detailed drawings for new systems as well as for major modifications of existing systems.

(c) With respect to (a) and (b), above, it is preferable to identify the point of segregation between nonrecurring and recurring engineering costs as a specific event or point in time. Ideally, the event used would be the point at which "design freeze" takes place as a result of a formal test or inspection, and after which formal engineering change proposal (ECP) procedures must be followed to change design. If no reasonable event can be specified for this

purpose, then all engineering cost incurred up to the date of 90 percent engineering drawing release may be used. The precise method used for segregating recurring and nonrecurring engineering costs will be identified and explained in the "Remarks" space.

(d) Systems test and evaluation regardless of when it occurs in the life of a program.

(e) All partially completed reporting elements manufactured for tests (e.g., static, fatigue, dummy missiles, ground integration missile components, inert missiles).

(f) Costs of all tooling, manufacturing, and procurement effort specifically incurred in performing development or tests, except for the manufacture of complete units during the development program.

(g) The initial set of tools and all duplicate tools produced to permit the attainment of a specific rate of production for a program.

(h) Training of service instructor personnel.

(i) Initial preparation of technical data and manuals.

(j) Start-up costs such as plant lay-out, operations planning, plant rearrangement, tooling design and planning, the original industrial engineering efforts to perfect a manufacturing technique.

(2) *Recurring Costs* Recurring costs include the following:

(a) Engineering required for redesign, modifications, reliability, maintainability, associated evaluation and liaison.

(b) Complete reporting elements produced either for test (e.g., R&D flight test, operational evaluation flight test, quality assurance, design evaluation, etc.) or for operational use.

(c) Tool maintenance, modification, rework, and replacement.

(d) Training all Service personnel to operate and maintain equipment.

(e) Reproduction and updating of technical data and manuals.

4-13. Costs Incurred.

a. For Category I contracts, costs incurred will be reported as resources are applied to the performance of the contract as specified in paragraph 3-4 of the Cost/Schedule Control Systems Criteria Joint Implementation Guide (AFSCP/AFLCP 173-5, AMCP 37-5, NAVMAT P-5240). When applied direct costs are the basis for contractor reporting, costs incurred will be reported in the time period that any one of the following takes place:

(1) When labor, material and other direct resources are actually consumed, or

(2) When material resources are withdrawn from inventory for use, or

(3) When material resources are received that are uniquely identified to the contract and scheduled for use within 60 days, or

(4) When major components or assemblies are received on a line flow basis that are specifically identified to a single uniquely serially numbered end item.

b. For Category II contracts, costs incurred will be reported on the basis of the contractor's accounting system.

c. Costs incurred will include the amounts charged to work in process from the inception of the contract on the basis of the contractor's accounting system, and will be the most accurate data available at the time of reporting. Labor costs and overhead applications are to be reported on the basis of experienced or anticipated rates. Except for such estimates as may be necessary to update costs incurred to the date of the report, it is expected that the amounts reported will be based on actual cost records maintained by the contractor for the contract.

4-14. **Indirect Cost Categories.** Indirect cost has been categorized and defined below. A tabular summary of the elements in each category appears at the end of this chapter.

a. *Indirect Labor* – Includes all labor cost classified as indirect with the exception of labor cost related to building and equipment maintenance and future business.

(1) *Salaries/Wages* – Industrial engineering, production engineering, flight test engineers, machine tool and die setting, inspection, test, pilots, contract liaison support, quality review, artists, instructors, draftsmen, scrap handlers, laboratory attendants, test technicians and planners, inventory takers, field service, metallurgical, traffic, dispatching, general service, requirements yardmen, timekeeping, idle time, other indirect wages.

(2) *Supplemental Allowances* – Overtime premiums, night shift bonus, management incentive compensation, cost of living allowance, test flight bonus.

(3) *Apprentice and On-the-Job Training (OJT)* – Apprentice labor, training direct workers, trainee labor, employee training, instruction time, student labor, basic job training.

(4) *Administration and Supervision* – General staff and clerical, factory clerical, clerical and secretarial, department administration, shop clerical, factory administration, foreman's clerks, finance department, purchasing, legal department, supervision, unit managers, shop supervision, officers, executives.

(5) *Other* – Commissions and bonuses, union business, committee bargaining time.

b. *Employee Benefits* – Includes cost of fringe benefits provided all employees, both direct and indirect.

(1) *Paid Absences* – Vacation payments, payments for disability leaves, payments for military leaves, bereavement, election day and jury duty, sick leave, holiday pay.

(2) *Employee Insurance* – Employee group insurance, hospital and medical plan, dental plan, disability insurance, workmen compensation insurance, income security plan.

(3) *Savings – Retirement Plans* – Employee investment savings plan, thrift plan, employee savings plan, retirement plan, contributions-savings-stock program, basic benefit plan, retirement income plan.

(4) *Education* – Educational program, tuition refund, educational scholarships, advanced scientific education, evening scholarships, supplemental educational expense.

(5) Other Benefits – Welfare and recreation, employee purchase discounts, cafeteria, employee morale, unemployment benefit plan, income extension aid, extended layoff plan, separation allowance plan, severance pay.

c. *Payroll Taxes* – Includes payroll taxes on the earnings of all employees, both direct and indirect.

(1) FICA – Social Security taxes, taxes-FICA.

(2) Federal and State Unemployment – Federal unemployment compensation taxes, state unemployment compensation taxes, unemployment insurance taxes, unemployment excise tax.

(3) Composite Payroll Taxes – FICA and unemployment taxes, payroll taxes and insurance, payroll taxes.

(4) Other – State disability compensation tax.

d. *Employment* – Includes cost of recruiting new employees and transfer of present employees.

(1) Employee Advertising – Help wanted advertising, recruitment advertising.

(2) Recruitment Travel – Pre-employment travel, recruitment travel.

(3) Employee Relocation – Employee transfers, relocation allowance, employee relocation, pre-employment relocation.

(4) Composite Employment – Recruitment expense, relocation and recruitment expense.

(5) Other – Prospective employee investigations, miscellaneous employment expense.

e. *Communication/Travel* – Includes costs associated with communications and travel.

(1) Telephone and Telegraph – Telephone expense, telegraph, telephone and telegraph, teletype.

(2) Postage – Postage expense.

(3) Travel – Traveling expense, travel and living expenses, employee travel.

(4) Corporate Aircraft – Company airplane expense, company owned airplane operating expenses, repair and maintenance company aircraft, depreciation flying equipment.

(5) Other – Company car expense, transportation supplies, transportation expense, miscellaneous transportation.

f. *Production Related* – Includes the costs of supplies and services which are closely related to the manufacturing process.

(1) Expendable Tools and Equipment – Perishable tools, expendable tools, special tools, perishable equipment, expense tools, tool material, dies, rework tooling, minor shop property.

(2) **Freight** – Inbound transportation, outbound transportation, freight express and demurrage, freight and handling, shipping expense, shipping supplies, packing and crating.

(3) **Material Handling** – Stockroom, material handlers, stock handling, receiving, storerooms, internal trucking.

(4) **Manufacturing Supplies/Services** – Testing supplies, processing supplies, shop supplies, indirect material, general supplies, industrial supplies-services, purchased services, operating supplies, manufacturing services, service materials and expense, lubricants and cutting compounds, manufacturing engineering supplies, industrial gases, tool crib supplies.

(5) **Product-Servicing** – Policy and warranty adjustments, service to customers, field service expense.

(6) **Tool Handling** – Tool room, tool crib attendants, crib and materials, master crib.

(7) **Medical Services** – Dispensary supplies, medical supplies and services, first aid supplies.

(8) **Other** – Zero defects promotion expense, manual and parts books, laboratory supplies, support operations, safety supplies, personnel clothing and equipment, flight operations.

g. **Facilities – Building/Land** – Includes all costs associated with the use of land and buildings which are part of the plant operation.

(1) **Depreciation and Amortization** – Depreciation of buildings, amortization of land improvements, normal depreciation, amortization of lease-hold improvements.

(2) **Rentals** – Government facilities, rent-real estate, rent-buildings and land, rent-real property, building rental.

(3) **Maintenance** – Cleaners and janitors, cleaning services, rest room supplies, building maintenance, land improvements maintenance, ground and outside facilities, maintenance materials, grounds - outside services, grounds and roads.

(4) **Insurance** – Building insurance, insurance - fire and liability, property insurance, building and equipment insurance, insurance, general insurance.

(5) **Utilities** – Electric lights, electric power, heat, water, sewage, gas, steam, plant fuel, power plant, air conditioning, sundry utilities.

(6) **Property Taxes** – State and local property taxes, real estate taxes, real and personal property taxes, county real estate taxes.

(7) **Plant Rearrangement** – Rearrangements and new installations, rearranging, plant rearrangement expense, plant layout, rearrangement material, plant rearrangement labor.

(8) **Plant Security** – Security services, plant protection supplies, plant defense, security personnel, employee badges, security guards.

(9) **Other** – Plant fire protection.

h. *Facilities - Furniture/Equipment* - Includes cost associated with the use of plant furniture and equipment.

(1) Depreciation and Amortization - Depreciation furniture and office equipment, depreciation machines and equipment, depreciation of furniture and fixtures, portable tools depreciation.

(2) Rentals - Equipment rent, master equipment leases, rent - machinery and equipment.

(3) Maintenance - Machinery and equipment maintenance, tool maintenance furniture and equipment maintenance, test equipment, laboratory equipment, production tooling, maintenance equipment - outside services, maintenance labor - machinery and equipment.

(4) Data Processing Services - Programming, system development, rent - EDP equipment, data processing, data processing supplies, data supplies - rental.

(5) Other - Low value furniture and equipment, minor property - office.

i. *Administration* - Includes costs of supplies and purchased services associated with general administration.

(1) Office Supplies - Stationery, printing and office supplies, personnel supplies, administrative supplies.

(2) Reproduction/Engineering Supplies - Drafting and engineering supplies, inside printing and reproduction, blueprint and photo, blueprinting, printing and office expense.

(3) Professional Services - Consulting and other professional services and fees, purchased drafting and engineering services, legal fees, outside professional services.

(4) Contributions - Donations, contributions.

(5) Other Taxes - Sales and use taxes, state and local income taxes, state franchise taxes, miscellaneous taxes, other licenses and fees.

(6) Dues, Memberships and Subscriptions - Membership dues, organization memberships, dues and subscriptions, books and periodicals, library expense, publications.

(7) Conventions and Meetings - Business conferences, technical conferences, meetings, conventions.

(8) Office Services - Outside office expense, office services, office services - temporary.

(9) Other - Product liability insurance, surety bond insurance, bank fees, employee communications media, company newspaper.

j. *Future Business* - Includes costs of maintaining and increasing a company's share of the market and enhancing its corporate image.

(1) Bid and Proposal - Proposal and bidding expense, contract bidding expense, specifications, proposals and reports.

(2) Independent Research and Development -- Product development, experimental work, independent research, independent development, research expense.

(3) Advertising -- Consumer influence media, space advertising, advertising - magazines, product advertising.

(4) Other Promotions -- Sales promotion, presentations, public relations, demonstrations, exhibitions expense, entertainment, demonstration and indoctrination expenses, exhibit models.

k. *Other Miscellaneous* -- Includes all costs which do not relate to any other major cost mode.

(1) Assessments and Transfers -- Division assessments, inter-division expense transfer, services charged by other divisions.

(2) Employee Awards -- Employee suggestion awards plan, employee suggestions, awards to employees.

(3) Corporate Allocations -- General company allocations, central office expenses, corporate office expense, director's fees, corporate office overhead, corporate management allocation.

(4) Patents and Royalties -- Patent expense, royalty expenses, royalty and license expense.

(5) Other -- Bad debts, miscellaneous expense, interest, motor vehicle license, sundry service expense, unclaimed checks written off.

l. *Credits* -- Transfers to other divisions, allocations out, cash discounts, year-end accounting adjustments inapplicable to other modes.

INDIRECT COST CATEGORY SUMMARY

<p>a. Indirect Labor</p> <ul style="list-style-type: none"> (1) Salaries/Wages (2) Supplemental Allowances (3) Apprentice and OJT (4) Administration and Supervision (5) Other 	<p>f. Production Related</p> <ul style="list-style-type: none"> (1) Expendable Tools and Equipment (2) Freight (3) Material Handling (4) Manufacturing Supplies/Services (5) Product Servicing (6) Tool Handling (7) Medical Services (8) Other 	<p>i. Administration</p> <ul style="list-style-type: none"> (1) Office Supplies (2) Reproduction/Engineering Supplies (3) Professional Services (4) Contributions (5) Other Taxes (6) Dues, Memberships and Subscriptions (7) Conventions and Meetings (8) Office Services (9) Other
<p>b. Employee Benefits</p> <ul style="list-style-type: none"> (1) Paid Absences (2) Employee Insurance (3) Savings-Retirement Plans (4) Education (5) Other Benefits 	<p>g. Facilities-Building/Land</p> <ul style="list-style-type: none"> (1) Depreciation and Amortization (2) Rentals (3) Maintenance (4) Insurance (5) Utilities (6) Property Taxes (7) Plant Rearrangement (8) Plant Security (9) Other 	<p>j. Future Business</p> <ul style="list-style-type: none"> (1) Bid and Proposal (2) Independent Research and Development (3) Advertising (4) Other Promotions
<p>c. Payroll Taxes</p> <ul style="list-style-type: none"> (1) FICA (2) Federal and State Unemployment (3) Composite Payroll Taxes (4) Other 	<p>h. Facilities-Furniture/Equipment</p> <ul style="list-style-type: none"> (1) Depreciation and Amortization (2) Rentals (3) Maintenance (4) Data Processing Services (5) Other 	<p>k. Other Miscellaneous</p> <ul style="list-style-type: none"> (1) Assessments and Transfers (2) Employee Awards (3) Corporate Allocations (4) Patents and Royalties (5) Other
<p>d. Employment</p> <ul style="list-style-type: none"> (1) Employee Advertising (2) Recruitment Travel (3) Employee Relocation (4) Composite Employment (5) Other 	<p>i. Credits</p> <ul style="list-style-type: none"> (1) Transfers to other Divisions (2) Cash Discounts (3) Other Credits 	
<p>e. Communication/Travel</p> <ul style="list-style-type: none"> (1) Telephone and Telegraph (2) Postage (3) Travel (4) Corporate Aircraft (5) Other 		

CHAPTER 5

**SPECIAL INSTRUCTIONS FOR
REPORTING ELEMENT – AIRFRAME
(CATEGORY I CONTRACTS ONLY)**

5-1. Airframe Cost.

To achieve comparability of costs among reporting contractors, the word "Airframe" is used to describe the collection of certain structural assemblies, equipment, and functional costs as defined in Military Standard 881 and expanded below.

a. *Structure and Equipment* – The structure and equipment which comprise the airframe for cost purposes can be identified by the use of the Weight and Balance Data Reporting Forms for Aircraft (including Rotorcraft), and Guided Missiles and Space Launch Vehicles (Military Standards 1374 and 176A, respectively). These reporting forms identify the primary items of an aircraft, rotorcraft, missile or space launch vehicle and are, therefore, used as a convenient way to provide guidance in reporting airframe costs. All costs for structure and equipment items, except vendor costs for those equipments specifically excluded below, are to be included in airframe.

	<u>Aircraft & Rotorcraft Empty Weight (MIL-STD- 1374, Part I, Page 3, Line 57) Less Following Items of Part II</u>	<u>Missile & Space Launch Vehicle Empty Weight (MIL-STD-176A, Part I, Page 3, Line 57) Less The Following Items</u>
Surface Control Group	22-34 thru 22-43 incl. <u>1/</u>	3-11 thru 3-13 inclusive
Propulsion <u>2/</u>	18-3 thru 18-12, 18-47 thru 18-50 inclusive	2-28 thru 2-48 inclusive
Electronics & Guidance	31-1 thru 31-46 incl.	3-17; 3-23
Photographic <u>3/</u>	39-7 thru 39-9 incl.	
Armament <u>3/</u>	32-5 thru 32-9, 32-11 thru 32-37, 32-45 thru 32-54, 33-6 thru 33-54	3-37
Destruct System		3-45

1/ Automatic Flight Control only.

2/ Propulsion will normally be those equipments provided by the engine and propeller manufacturer.

3/ Gun cameras are to be included in armament cost element.

b. *Functional Costs* - The functional costs included in airframe are defined as all labor (engineering, tooling, quality control, manufacturing), tools, test equipment, materials, purchased parts, purchased equipment (other than those specifically excluded above) required to design, fabricate and assemble the airframe *plus* the installation and checkout of the excluded equipment listed above.^{4/} Installation parts, wiring, tubing, etc., for installing all equipment (government and contractor furnished) are specifically *included* in the definition of airframe.

c. For reporting element, airframe, special instructions apply for completion of DD Form 1921-1, Functional Cost-Hour Report, in order that 100% of the airframe functional costs may be assembled regardless of the actual make-or-buy programs that exist during the particular development and production program.

(1) A distinction is made between those portions of the airframe normally fabricated and assembled by airframe plants or plants which work on structural components (e.g., machine shops) and those components normally procured from non-airframe plants. The former costs are shown under the functional categories of engineering, tooling, manufacturing and quality control. The latter costs are reported in the category of purchased equipment.

(2) Costs reported in the category of Purchased Equipment, Line 24 (for Airframes) will normally be for items procured from non-airframe plants. These items will be considered Purchased Equipment even if they are produced to the specifications of the prime contractor and are, therefore, technically in the subcontract category.

(3) Where equipment normally purchased from non-airframe plants is produced in the prime contractor's plant, the costs of producing such equipment will be reported as "Purchased Equipment" (Line 24) and not integrated with the prime contractor's in-house costs. Only items whose costs for the entire contract are equal to or greater than \$100,000 will be handled in this way.

(4) The following list, although not exhaustive, provides examples of the type of equipment that will be reported as "Purchased Equipment" (Line 24) regardless of method of acquisition: Alighting gear (includes wheels, brakes, tires, floats, skids and skis); environmental control equipment, air conditioning utilities equipment, multi-purpose hydraulic and pneumatic pumps, power conversion equipment, instrumentation and navigation, preservation equipment, fire detection and extinguishing equipment, flight control instrumentation, heat exchangers, electrical actuators, compressors, pressure control equipment and pressure storage vessels, and multi-purpose power supplies.

(5) For aircraft and rotorcraft, manufacturing man-hours should include, regardless of their method of acquisition: (1) all actuating hydraulic cylinders (except alighting gear and auxiliary gear groups), (2) radomes, canopies and ducts, (3) seats (except ejection mechanism) for passenger and crew, (4) food preparation equipment such as galleys, stoves, refrigeration units, etc., (5) fixed external tanks.

d. Airframe manufacturers will include all costs for the prime item air vehicle in airframe *except for the excluded equipment referenced above*. For the excluded equipment, the prime contractor should report price paid to vendors. An airframe manufacturer making any of these excluded equipment (i.e., if the airframe manufacturer is taking on activities *normally performed* outside of the airframe industry) should report this effort with the appropriate reporting element in which the excluded equipment is classified.

4/ Overall air vehicle as well as airframe design normally performed by the airframe industry is to be included in airframe.

e. Relationship between airframe and:

(1) Systems Test and Evaluation -- All tests for the airframe and/or interfaces between airframe and the installed mission-oriented equipment should be reported as airframe recurring costs if these tests will continue in production. All development tests which are performed by the airframe manufacturer for the airframe and/or its interfaces with the avionics equipment should fall either within the specific test programs called out under systems test and evaluation, e.g., static, fatigue, flight tests, etc., or in other systems test and evaluation. Instrumentation for the R&D test program should be included in flight tests under system test and evaluation.

(2) Systems Engineering -- Systems engineering should be limited to engineering for the interfaces of the total weapon system (e.g., support equipment with air vehicle, etc.). All tradeoffs, design, etc., for the air vehicle should be included in airframe as nonrecurring.

(3) Data -- All effort that must be accomplished whether or not it results in a deliverable data package should be included in airframe costs. Costs to be included in the category "data" are only such efforts that will not be incurred if the data is eliminated from DD Form 1423, Contract Data Requirements List (CDRL).

5-2. Airframe Unit Weight^{5/}

These definitions define the airframe weight which are to be used in the Progress Curve Report, Line 5.

a. Aircraft (Including Rotocraft).

Airframe unit weight for airplanes and rotocraft is the weight empty, as configured in the airplane detail specification and tabulated in Military Standard 1374, Weight & Balance Data Reporting Forms for Aircraft (including Rotocraft), Parts I & II minus the weight of items listed below regardless of their method of acquisition. The weight of useful load or alternate equipment items is not to be included in the airframe unit weight. Where more than one weight empty configuration exists, such as may occur in cargo/personnel transports due to cargo configuration vs. personnel seat arrangements, it may be necessary to furnish data for both configurations.

Items to Subtract from Empty Weight (MIL-STD-1374, Part I, Page 3, Line 57)

<u>ITEM</u>	<u>MIL-STD-1374, Part II (Page - Line)</u>	<u>REMARKS</u>
Wheels, Brakes, Tires, and Tubes	14-6 through 14-10 incl.	
Engines-Main and Auxiliary	18-4 (including afterburners or tip burners, if any)	

^{5/} The definition of Airframe Unit Weight differs from the definition being used to collect total cost for the element "Airframe".

Items to Subtract from Empty Weight (MIL-STD-1374, Part I, Page 3, Line 57) (Cont'd)

<u>ITEM</u>	<u>MIL-STD-1374, Part II</u> <u>(Page - Line)</u>	<u>REMARKS</u>
Rubber or Nylon Fuel Cells	19-5 thru 19-15 and 27-27	Only rubber or nylon fuel cells (list as write-in items on these lines)
Starters-Main and Auxiliary	18-41, 18-42, 27-35 (Starters only)	
Propellers	18-48 thru 18-51	Not including installation parts, wiring, tubing
Auxiliary Power Plant Unit	27-3	
Instruments	28, total of "instru- ment" columns	
Batteries & Electrical Power Supply & Conver- sion	30-4 thru 30-6, inclusive; 30-11; 30-15 thru 30-21 inclusive; electrical supply or conversion items for instruments listed on page 28.	
Avionics Group	GFE & CFE columns on 31; electronics equip- ment components of fire control system covered as write-in items on 32, lines 22-27	Not including wiring, cabling and installa- tion parts
Turrets and Power Operated Mounts	32-10 if power operated & turret items 32-22 thru 32-27 inclusive (electronic components covered under item 9, above)	
Air Conditioning, Anti-icing and Pressurization Units & Fluids	37-5, 37-7, 37-8, 37-10, 37-11, 37-12, 37-14 thru 37-21, 37-24 (for any fluid used in environmental control heating and cooling), 38-4 thru 38-14, 38-31	
Cameras and Optical Viewfinders	39-7 thru 39-9 39-22 (if stabilized mounts)	

Items to Subtract from Empty Weight (MIL-STD-1374, Part I, Page 3, Line 57) (Cont'd)

<u>ITEM</u>	<u>MIL-STD-1374, Part II</u> <u>(Page - Line)</u>	<u>REMARKS</u>
Trapped Fuel & Oil	For commercial aircraft models for which these items possibly may be included in the weight empty.	
b.	<i>Missiles and Space Launch Vehicle</i>	
Airframe unit weight for missiles and space launch vehicles is defined by the airframe cost definitions page 5-1 less missile airframe purchased equipment (see paragraph 5-1c.(4). for typical airframe purchased equipment items).		

DATA ITEM DESCRIPTION	2. IDENTIFICATION NO(S).	
	AGENCY	NUMBER
1. TITLE Cost Data Summary Report (DD Form 1921)	DOD	DI-F-6006
3. DESCRIPTION/PURPOSE To collect costs for all work breakdown structure (WBS) elements for providing cost backup for funds estimates. The report is used in preparing estimates in support of the Five Year Defense Program, developing independent government and parametric cost estimates in support of cost and price analyses and contract negotiations, evaluating contractors' proposals and responding to requirements for summary information to higher levels of management. It segregates actual and estimated costs into their recurring and non-recurring components. (See Block 10 - Cont'd)	4. APPROVAL DATE 5 November 1973	
	5. OFFICE OF PRIMARY RESPONSIBILITY OASD (C)	
	6. DDC REQUIRED	
	8. APPROVAL LIMITATION	
7. APPLICATION/INTERRELATIONSHIP a. The Cost Data Summary Report is applicable to major systems contracts for some large advanced development prototype efforts, full-scale development, and production with a total RDT&E estimate of over \$50 million or cumulative production estimates of over \$200 million or as specified in Chapter 1 of the Contractor Cost Data Reporting (CCDR) system. b. This report is related to the Functional Cost-Hour Report, DID DI-F-6007; the Progress Curve Report, DID DI-F-6008; and the Plant-Wide Data Report, DID DI-F-6009. c. This report is required at least annually or under special conditions as specified in the contract.	9. REFERENCES (Mandatory as cited in block 10) OMB 22-R-0322 DODI 7000.11 Contractor Cost Data Reporting (CCDR) system, NAVMAT P 5241, AMCP 715-8, AFLCP/AFSCP 800-15. Military Standard 881	
	MCSL NUMBER(S) AMSL No. 71556.	
10. PREPARATION INSTRUCTIONS a. The contractor shall prepare deliverable reports in accordance with the instructions contained in Chapter 3 of the Contractor Cost Data Reporting (CCDR) system, NAVMAT P5241, AMCP 715-8, AFLCP/AFSCP 800-15. b. When specified in the contract, the contractor may submit hard copy printouts from his punched cards or magnetic tapes, in lieu of the OMB-approved DD Form 1921, Cost Data Summary Report, provided that the printouts are identical in content and structure with the DD Form 1921 (Chapter 3, Contractor Cost Data Reporting (CCDR) system). (Item No. 3 Cont'd) It provides for (1) costs on contracts and (2) estimates for fiscal years and quantities specified by the DOD component. These data may also be used in conjunction with the Cost Performance Report and the Contract Funds Status Report for an overview of contract costs.		

DATA ITEM DESCRIPTION		2. IDENTIFICATION NO(S).	
		AGENCY	NUMBER
1. TITLE Functional Cost Hour Report (DD Form 1921-1)		DOD	DI-F-6007
3. DESCRIPTION/PURPOSE To provide functional cost detail for selected work breakdown structure (WBS) line-item entries reported on the Cost Data Summary Report. It segregates costs between those incurred by the prime contractor and by his subcontractors. This report is used for collecting airframe, engine, guidance, propulsion and other data as specified in the Contractor Cost Data Reporting (CCDR) system. It provides for (1) cost on contracts and (2) estimates for the fiscal years and quantities specified by the DOD component.		4. APPROVAL DATE 5 November 1973	
		5. OFFICE OF PRIMARY RESPONSIBILITY OASD (C)	
		6. DDC REQUIRED	
		8. APPROVAL LIMITATION	
7. APPLICATION/INTERRELATIONSHIP a. The Functional Cost Hour Report may be required for recurring, non-recurring and total costs as specified for Category 1 and Category 2 contracts in the Contractor Cost Data Reporting (CCDR) system and by the DOD contracting component. b. This report is related to the Cost Data Summary Report, DID DI-F-6006; the Progress Curve Report, DID DI-F-6008; and the Plant-Wide Data Report, DID DI-F-6009. c. Frequency of reporting will be initially with the response to the RFP, upon contract award and subsequently as specified in the contract.		9. REFERENCES (Mandatory as cited in block 10) OMB 22-R-0322 DODI 7000.11 Contractor Cost Data Reporting (CCDR) system, NAVMAT P 5241, AMCP 715-8, AFLCP/AFSCP 800-15. Military Standard 881	
		MCSL NUMBER(S) AMSL No. 71556	
10. PREPARATION INSTRUCTIONS a. The contractor shall prepare deliverable reports in accordance with the instructions contained in Chapter 3 of the Contractor Cost Data Reporting (CCDR) system, NAVMAT P5241, AMCP 715-8, AFLCP/AFSCP 800-15. b. When specified in the contract, the contractor may submit hard copy printouts from his punched cards or magnetic tapes, in lieu of the OMB-approved DD Form 1921-1, Functional Cost Hour Report, provided that the printouts are identical in content and structure with the DD Form 1921-1 (Chapter 3, Contractor Cost Data Reporting (CCDR) system).			

DATA ITEM DESCRIPTION		2. IDENTIFICATION NO(S).	
		AGENCY	NUMBER
1. TITLE Progress Curve Report (DD Form 1921-2)		DOD	DI-F-6008
3. DESCRIPTION/PURPOSE This report collects unit or lot cost data for the development of progress curves or learning curves for selected work breakdown structure (WBS) line items on the Cost Data Summary report.		4. APPROVAL DATE 5 November 1973	
		5. OFFICE OF PRIMARY RESPONSIBILITY OASD (C)	
		6. DDC REQUIRED	
		8. APPROVAL LIMITATION	
7. APPLICATION/INTERRELATIONSHIP a. The Progress Curve Report applies to Category 1 and Category 2 contracts as outlined in Chapter 1 of the Contractor Cost Data Reporting (CCDR) system. b. This report is related to the Cost Data Summary Report, DID DI-F-6006; the Functional Cost-Hour Report, DID DI-F-6007; and the Plant-Wide Data Report, DID DI-F-6009. c. This report is required upon unit/lot completion or as specified in the contract.		9. REFERENCES (Mandatory as cited in block 10) OMB 22-R-0322 DODI 7000.11 Contractor Cost Data Reporting (CCDR) system, NAVMAT P 5241, AMCP 715-8, AFLCP/AFSCP 800-15. Military Standard 881	
		MCSL NUMBER(S) AMSL No. 71556	
10. PREPARATION INSTRUCTIONS a. The contractor shall prepare deliverable reports in accordance with the instructions contained in Chapter 3 of the Contractor Cost Data Reporting (CCDR) system, NAVMAT P5241, AMCP 715-8, AFLCP/AFSCP 800-15. b. When specified in the contract, the contractor may submit hard copy printouts from his punched cards or magnetic tapes, in lieu of the OMB-approved DD Form 1921-2, Progress Curve Report, provided that the printouts are identical in content and structure with the DD Form 1921-2 (Chapter 3, Contractor Cost Data Reporting (CCDR) system).			

DATA ITEM DESCRIPTION		2. IDENTIFICATION NO(S).	
		AGENCY	NUMBER
1. TITLE Plant-Wide Data Report (DD Form 1921-3)		DOD	DI-F-6009
3. DESCRIPTION/PURPOSE To provide plant-wide data substantiating the estimated overhead rates used to derive the cost estimates being submitted on the Contractor Cost Data Reporting (CCDR) system. The report is used in preparing estimates in support of cost and price analyses and contract negotiations, evaluating contractors' proposals and responding to requirements for summary information to higher levels of management. These data may also be used in conjunction with the Cost Performance Report and the Contract Funds Status Report for an overview of contract costs.		4. APPROVAL DATE 5 November 1973	
		5. OFFICE OF PRIMARY RESPONSIBILITY OASD (C)	
		6. DDC REQUIRED	
		8. APPROVAL LIMITATION	
7. APPLICATION/INTERRELATIONSHIP a. The Plant-Wide Data Report is limited to Category 1 contracts as described in Chapter 1 of the Contractor Cost Data Reporting (CCDR) system. b. This report is related to the Cost Data Summary Report, DID DI-F-6006; the Functional Cost-Hour Report, DID DI-F-6007; and the Progress Curve Report, DID DI-F-6008. c. This report is required annually or under special conditions as specified in the contract.		9. REFERENCES (Mandatory as cited in block 10) OMB 22-R-0322 DODI 7000.11 Contractor Cost Data Reporting (CCDR) system, NAVMAT P 5241, AMCP 715-8, AFLCP/AFSCP 800-15. Military Standard 881	
		MCSL NUMBER(S) AMSL No. 71556	
10. PREPARATION INSTRUCTIONS a. The contractor shall prepare deliverable reports in accordance with the instructions contained in Chapter 3 of the Contractor Cost Data Reporting (CCDR) system, NAVMAT P5241, AMCP 715-8, AFLCP/AFSCP 800-15. b. When specified in the contract, the contractor may submit hard copy printouts from his punched cards or magnetic tapes, in lieu of the OMB-approved DD Form 1921-3, Plant-Wide Data Report, provided that the printouts are identical in content and structure with the DD Form 1921-3 (Chapter 3, Contractor Cost Data Reporting (CCDR) system).			

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